



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

May 7, 2018

Via E-mail

Mr. Gregory W. Branning  
Chief Financial Officer  
CSW Industrials, Inc.  
5420 Lyndon B. Johnson Freeway, Suite 500  
Dallas, Texas 75240

**RE: CSW Industrials, Inc.  
Form 10-K for the Year Ended March 31, 2017  
Filed June 14, 2017  
File No. 1-37454**

Dear Mr. Branning:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction