

DIVISION OF CORPORATION FINANCE

April 9, 2021

James E. Perry Chief Financial Officer CSW Industrials, Inc. 5420 Lyndon B. Johnson Freeway, Suite 500 Dallas, TX 75240

> Re: CSW Industrials, Inc. Form 10-K for the Fiscal Year Ended March 31, 2020 Filed May 20, 2020 File No. 001-37454

Dear Mr. Perry:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Life Sciences