



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2025

Mary Meixelsperger  
Chief Financial Officer  
Valvoline, Inc.  
100 Valvoline Way Suite 100  
Lexington, KY 40509

**Re: Valvoline, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2024**  
**Filed November 22, 2024**  
**File No. 001-37884**

Dear Mary Meixelsperger:

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,

Division of Corporation Finance  
Office of Energy & Transportation