



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

September 10, 2008

**via U.S. mail and facsimile**

Mr. Lamar M. Chambers  
Senior Vice President, Chief Financial Officer and Controller  
Ashland Inc.  
P.O. Box 391  
Covington, KY 41012-0391

**RE: Ashland Inc.  
Form 8-K Item 4.01  
Filed August 29, 2008  
Form 8-K/A Item 4.01  
Filed September 4, 2008  
File # 001-32532**

Dear Mr.Chambers:

We have completed our review of your filing and amendment and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant