



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 22, 2018

Via E-Mail

Mr. J. Kevin Willis  
Chief Financial Officer  
Ashland Global Holdings Inc.  
50 E. RiverCenter Boulevard  
Covington, Kentucky 41011

**Re: Ashland Global Holdings Inc.  
Form 10-K  
Filed November 20, 2017  
File No. 333-211719**

Dear Mr. Willis:

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/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction