



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2019

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 for the year ended September 30, 2018**  
**Filed November 19, 2018**  
**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,

Division of Corporation Finance  
Office of Manufacturing and  
Construction