



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2023

J. Kevin Willis  
Chief Financial Officer  
Ashland Inc.  
8145 Blazer Drive  
Wilmington, Delaware 19808

**Re: Ashland Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2022**  
**Filed November 21, 2022**  
**File No. 333-211719**

Dear J. Kevin 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 Trade & Services