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ASHLAND

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August 7, 2002

VIA FEDERAL EXPRESS

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549
Attn.: Jonathan G. Katz, Secretary

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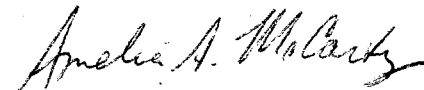
AUG 8 2002

Re: File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to
Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the above referenced order, enclosed please find the Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Paul W. Chellgren, Chairman of the Board and Chief Executive Officer of Ashland Inc. and the Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by J. Marvin Quin, Senior Vice President and Chief Financial Officer of Ashland Inc.

Very truly yours,



Amelia A. McCarty

Enclosures

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Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, J. Marvin Quin, Chief Financial Officer of Ashland Inc. ("Ashland"), state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Ashland, and except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with Ashland's Audit Committee of the Board of Directors;

(3) In this statement under oath, each of the following, filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for fiscal year ended September 30, 2001, as amended by the Form 10-K/A Amendment No. 1 dated March 14, 2002;
- Quarterly Reports on Form 10-Q for the quarters ended December 31, 2001, March 31, 2002, and June 30, 2002;
- Definitive Proxy Statement dated December 13, 2001; and
- Current Report on Form 8-K dated August 2, 2002.



J. Marvin Quin
Chief Financial Officer

Date August 7, 2002

Subscribed and sworn to before me this 7th day of August, 2002.

/s/ Mary Ellen Hardy
Notary Public

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AUG 8 2002

My Commission Expires:

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