

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

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