

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

Office of

Construction

Corporation Finance

Manufacturing and