

March 14, 2023

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

Fiscal Year Ended September 30, 2022
2022

Re: Ashland Inc.
Form 10-K for
Filed November 21,
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