

ASHLAND INC.  
Form RW  
November 05, 2009

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Linda L. Foss  
Law Department  
Assistant General Counsel  
and Corporate Secretary

Ashland Inc.  
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November 5, 2009

VIA EDGAR AND FACSIMILE  
Securities and Exchange Commission  
Division of Corporation Finance  
1000 Fifth Street, N.E.  
Washington, DC 20549  
Attn: Dieter King

RE: Ashland Inc.  
Registration Statement on Form S-3  
Filed November 3, 2009  
File No. 333-162853  
Application for Withdrawal

Dear Mr. King:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Ashland Inc. (the "Company") respectfully requests the withdrawal of its Registration Statement on Form S-3 (File No. 333-162853) together with all exhibits thereto (collectively, the "Registration Statement"). The Registration Statement was filed with the Securities and Exchange Commission (the "Commission") on November 3, 2009. The Company's CIK Code is 0001305014, and the Accession No. of the Registration Statement is 0001305014-09-000085.

The Company confirms that no securities have been sold in connection with the offering contemplated by the Registration Statement.

The Company requests in accordance with Rule 457(p) under the Securities Act that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

We are requesting the withdrawal of this Form S-3 because it was inadvertently tagged as "S-3" in the EDGAR system rather than as "S-3ASR." The Company, as a well-known seasoned issuer, is a registrant eligible for "S-3ASR" treatment and will refile using the "S-3ASR" EDGAR Code.



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If you have any questions regarding this application, please contact the Company's outside counsel, Jeffrey Margulies at Squire, Sanders & Dempsey, L.L.P. at 216-479-8750.

Sincerely,

/s/ Linda L. Foss  
Linda L. Foss