

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

DIVISION OF CORPORATION FINANCE

June 29, 2018

<u>Via E-mail</u> Douglas L. Peterson President and Chief Executive Officer S&P Global Inc. 55 Water Street New York, New York 10041

> Re: S&P Global Inc. Form 10-K for the Fiscal Year Ended December 31, 2017 Filed February 9, 2018 File No. 1-01023

Dear Mr. Peterson:

We refer you to our comment letter dated June 14, 2018, regarding business contacts with Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: Larry Spirgel Assistant Director Division of Corporation Finance