



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 8, 2008

W. Allen Doane  
President and Chief Executive Officer  
Alexander & Baldwin, Inc.  
822 Bishop Street  
Post Office Box 3440  
Honolulu, Hawaii 96801

**Re: Alexander & Baldwin, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed February 28, 2008**  
**Schedule 14A**  
**Filed March 13, 2008**  
**File No. 000-00565**

Dear Mr. Doane:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, you may contact Lauren Nguyen at (202) 551-3642. If you need further assistance, you may contact me at (202) 551-3314.

Regards,

Daniel Morris  
Attorney-Advisor