

January 14, 2022

Joel Wine  
Chief Financial Officer  
Matson, Inc.  
1411 Sand Island Parkway  
Honolulu, HI 96819

Fiscal Year Ended December 31, 2020  
2021

Re: Matson, Inc.  
Form 10-K for the  
Filed February 26,  
File No. 001-34187

Dear Mr. Wine:

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 Energy & Transportation