

September 3, 2019

Joel M. Wine  
Senior Vice President and Chief Financial Officer  
Matson, Inc.  
1411 Sand Island Parkway  
Honolulu, HI 96819

Re: Matson, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2018  
Filed March 4, 2019  
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

Office of

Corporation Finance  
Transportation and Leisure