

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 16, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Matson, Inc.**

**File No. 001- 34187 - CF#30723**

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Matson, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on February 28, 2014.

Based on representations by Matson, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

|               |                          |
|---------------|--------------------------|
| Exhibit 10.56 | through December 1, 2019 |
| Exhibit 10.57 | through December 1, 2019 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill  
Deputy Secretary