

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

January 14, 2022

Joel Wine 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, 2020

Filed February 26, 2021

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