



DIVISION OF
CORPORATION FINANCE

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

October 20, 2014

Via U.S. mail

Mr. Paul K. Ito

Senior Vice President, Chief Financial Officer, Treasurer and Controller

Alexander & Baldwin, Inc.

822 Bishop Street

P.O. Box 3440

Honolulu, Hawaii 96801

Re: Alexander & Baldwin, Inc.
Form 10-K for the year ended December 31, 2013
Filed on March 3, 2014
File No. 001-35492

Dear Mr. Ito:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick
Senior Staff Accountant