



DIVISION OF  
CORPORATION FINANCE

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

July 28, 2023

Clayton Chun  
Executive Vice President, Chief Financial Officer and Treasurer  
Alexander & Baldwin, Inc.  
822 Bishop Street  
Post Office Box 3440  
Honolulu, Hawaii 96801

**Re: Alexander & Baldwin, Inc.**  
**Form 10-K for the year ended December 31, 2022**  
**File No. 001-35492**

Dear Clayton Chun:

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 Real Estate & Construction