



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2024

Mr. Clayton K.Y. Chun  
Executive Vice President, Chief Financial Officer and Treasurer  
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, 2023**  
**Filed February 29, 2024**  
**Form 8-K Filed July 25, 2024**  
**File No. 001-35492**

Dear Mr. Clayton K.Y. 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