

September 21, 2012

555 12th Street  
Oakland, CA 94607

www.matson.com

**CERTIFIED MAIL/RECEIPT REQUESTED**

**2520122140592**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U. S. Department of Labor  
200 Constitution Avenue, N. W.  
Washington, D. C. 20210-0002

2012 SEP 27 PM 12:05  
USA/PUBLIC MAIL

Re: Matson, Inc. Nonqualified Deferred Compensation Plans

To Whom It May Concern:

Pursuant to Department of Labor Regulation Section 2520.104-23, please find below a statement concerning Matson, Inc.'s unfunded arrangements maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This statement is being filed to update the new name and mailing address of the authorized employer, with the employer identification number (EIN) listed below, from whom the Department of Labor can request documents regarding the nonqualified deferred compensation plans sponsored by such authorized employer, as follows:

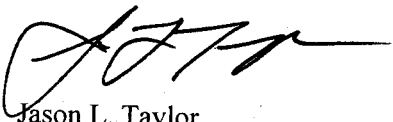
Employer's Name: Matson, Inc.  
Employer's Address: 1411 Sand Island Parkway  
Honolulu, HI 96819  
Employer's EIN: 99-0032630

Name of Plan:	Date Plans Became Subject to Title I of ERISA:	Number of Employees in the Plan
Matson, Inc. Excess Benefits Plan	January 1, 1983	32
Matson, Inc. Deferred Compensation Plan	August 25, 1994	2
Matson, Inc. Deferred Compensation Plan for Outside Directors	August 23, 1985	6
Matson, Inc. Retirement Plan for Outside Directors	January 1, 1986	2
Matson, Inc. Executive Survivor/Retirement Benefit Plan	January 1, 1986	3
1985 A&B Supplemental Executive Retirement Plan	January 1, 1986	2

**Number of Such Plans Maintained by the Employer: 6**

The plans described above are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The "employer" for purposes of these plans is Matson, Inc. and its subsidiary corporations that are part of its controlled group of corporations. Upon request, Matson, Inc. will provide a copy of any of the plans covered by this filing.

Best regards,



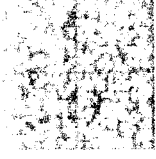
Jason L. Taylor  
Director, Compensation and Benefits

**Matson**<sup>®</sup>

555 12th Street  
Oakland, California 94607



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