



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2025

Wade Kodama  
Chief Financial Officer  
Maui Land & Pineapple Company, Inc.  
500 Office Road  
Lahaina, HI 96761

**Re: Maui Land & Pineapple Company, Inc.**  
**Form 10-K for the year ended December 31, 2023**  
**Filed March 28, 2024**  
**File No. 001-06510**

Dear Wade Kodama:

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