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October 3, 2011

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Mergers and Acquisitions
100 F Street, N.E.
Washington, D.C. 20549

Attention: Ms. Michele M. Anderson
Chief, Office of Mergers and Acquisitions
Ms. Mellissa Campbell Duru
Special Counsel, Office of Mergers and Acquisitions

Re: Horizon Lines, Inc.

Dear Ms. Anderson and Ms. Duru:

We refer to the letter, dated October 3, 2011 (the "Kirkland Letter"), sent to the U.S. Securities and Exchange Commission (the "SEC") by Jason K. Zachary, a partner of the firm of Kirkland & Ellis LLP, on behalf of our client, Horizon Lines, Inc., a Delaware corporation (the "Company"), in connection with an exchange offer and consent solicitation that has been commenced as part of a comprehensive recapitalization plan that is described in the Kirkland Letter. As part of the recapitalization plan and as further described in the Kirkland Letter, the Company is seeking to exchange all of its 4.25% convertible senior notes due 2012 (the "2012 Convertible Notes") for (i) new convertible secured notes and (ii) common stock and/or warrants or redemption notes, as the case may be, in lieu of shares of common stock of the Company. In the Kirkland Letter, the Company has requested that the staff of the Division of Corporation Finance of the SEC grant exemptive relief to the Company from certain rules under the Securities and Exchange Act of 1934, as amended, that may be applicable to the Company when it offers to issue common stock and/or warrants or redemption notes to the holders of the 2012 Convertible Notes as part of the exchange offer.

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We have acted as counsel to the Company regarding maritime-related matters in connection with the recapitalization plan referenced above. We understand that the staff of the Division of Corporation Finance of the SEC has requested a letter confirming the accuracy of the statements made in the Kirkland Letter relating to the U.S. cabotage laws that impose certain restrictions on the ownership and operation of vessels in the U.S. coastwise trade. These laws are principally contained in 46 U.S.C. § 50501 and 46 U.S.C. Chapter 551 and related regulations and are commonly referred to collectively as the Jones Act (the "Jones Act").

In rendering this opinion letter, we have examined the Kirkland Letter, which is attached hereto as Appendix A. The statements made in the Kirkland Letter describing the provisions and/or the requirements of the Jones Act are referred to herein as the "Jones Act Statements."

Based upon and subject to the foregoing, and subject to the qualifications, limitations, exceptions and exclusions set forth herein, we confirm that the Jones Act Statements are fair, accurate and complete summaries of the Jones Act to the extent described in the Jones Act Statements.

The opinion expressed herein is subject in all respects to the following qualifications, limitations, exceptions and exclusions:

(a) The Jones Act Statements consist of summaries of relevant requirements and provisions of the Jones Act and should not be construed as a comprehensive description of all laws, rules, regulations, interpretations and rulings by the U.S. Coast Guard and the U.S. Maritime Administration that comprise the Jones Act.

(b) The opinions expressed herein are based upon and limited to the laws, statutes, rules and regulations of the United States of America and the interpretations and rulings by the U.S. Coast Guard and the U.S. Maritime Administration comprising the Jones Act in effect as of the date hereof. We express no opinion on any other state or federal laws, including without limitation any state or federal securities laws.

(c) We express no opinion regarding the compliance of any of the parties to the recapitalization with the requirements of the Jones Act.

(d) The opinions expressed herein are strictly limited to the matters stated herein, and no other or more extensive opinion is intended, implied or to be inferred beyond the matters expressly stated herein.

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(e) The opinions expressed herein are expressed as of the date hereof, and we assume no obligation to supplement them to reflect facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

(f) The opinions expressed herein are rendered solely for the benefit of, and may be relied upon only by, the named addressees of this opinion letter. This opinion letter may not be used or relied upon in connection with any transaction other than the transaction described in the first paragraph of this letter. This opinion letter may not be reproduced, referred to or quoted in any offering materials, disclosure materials or printed matter, except that this opinion letter may be attached to the Kirkland Letter.

Very truly yours,

Blank Rome LLP

BLANK ROME LLP

APPENDIX A