

September 12, 2022

Dean Y. Shigemura  
Vice Chair, Chief Financial Officer and Principal Accounting Officer  
Bank of Hawaii Corporation  
130 Merchant Street  
Honolulu, Hawaii 96813

Corporation

Fiscal Year Ended December 31, 2021

Re: Bank of Hawaii

Form 10-K for the

Filed March 1, 2022

File No. 001-06887

Dear Mr. Shigemura:

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 Finance