

December 7, 2023

Dean Y. Shigemura  
Chief Financial Officer  
Bank of Hawaii Corporation  
130 Merchant Street  
Honolulu, HI 96813

Corporation

Fiscal Year Ended December 31, 2022

Re: Bank of Hawaii

Form 10-K for

File No. 001-06887

Dear Dean Y. Shigemura:

We have completed our review of your filings. 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

cc:

Patrick M. McGuirk,

Esq.