



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

May 5, 2009

*Via U.S. mail and facsimile to (808) 694-4626*

Kent T. Lucien  
Chief Financial Officer  
Bank of Hawaii Corporation  
130 Merchant Street  
Honolulu, Hawaii 96813

**RE: Bank of Hawaii Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 25, 2009  
File No. 001-06887**

Dear Mr. Lucien,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Paul Cline  
Senior Accountant