Mail Stop 4563

By U.S. Mail and facsimile to (808) 694-8063

Allan R. Landon Chief Executive Officer Bank of Hawaii Corporation 130 Merchant Street Honolulu, Hawaii 96813

> Re: Bank of Hawaii Corporation Definitive 14A Filed March 14, 2007 File No. 01-6887

Dear Mr. Landon:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3419.

Sincerely,

Christian Windsor Special Counsel