

Mail Stop 4561

December 29, 2006

Mr. Pablo Granifo
Chief Executive Officer
Banco de Chile
Ahumada 251
Santiago, Chile

**Re: Banco de Chile
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed June 26, 2006
File No. 001-15266**

Dear Mr. Granifo:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

John P. Nolan
Accounting Branch Chief