

Mail Stop 4561

August 10, 2007

Mr. Fernando Cañas B.
General Manager and Chief Executive Officer
Banco de Chile
Ahumada 251
Santiago, Chile

**Re: Banco de Chile
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed June 29, 2007
File No. 001-15266**

Dear Mr. Cañas:

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

Sincerely,

Donald Walker
Senior Assistant Chief Accountant