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