



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

DIVISION OF  
CORPORATION FINANCE

February 11, 2011

Pedro Samhan E.  
Chief Financial Officer  
Banco De Chile  
Paseo Ahumada 251  
Santiago, Chile  
By U.S. Mail and facsimile to 011-56-2-653-5156

**Re: Banco De Chile**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**File No. 001-15266**

Dear Mr. Samhan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant