



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

DIVISION OF  
CORPORATION FINANCE

April 2, 2013

Via E-mail

Arturo Tagle Quiroz  
Chief Executive Officer  
Bank of Chile  
Paseo Ahumada 251  
Santiago, Chile

**Re: Bank of Chile  
Form 20-F for Fiscal Year Ended December 31, 2011  
Filed April 26, 2012  
Form 20-F for Fiscal Year Ended December 31, 2010  
Filed April 29, 2011  
File No. 001-15266**

Dear Mr. Tagle:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael Seaman

Suzanne Hayes  
Assistant Director