



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2019

Francisco Atalig  
Senior Vice President and Chief Financial Officer  
BankGuam Holding Co  
P.O. Box BW  
Hagatna, Guam 96932

**Re: BankGuam Holding Co**  
**Form 10-K for the fiscal year ended December 31, 2017**  
**Filed June 29, 2018**  
**Form 10-Q for the quarterly period ended September 30, 2018**  
**Filed November 9, 2018**  
**File No. 000-54483**

Dear Mr. Atalig:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Financial Services