

Mail Stop 3561

February 7, 2008

Constance H. Lau
Chairman of the Board and Chief Executive Officer
Hawaiian Electric Industries, Inc.
900 Richards Street
Honolulu, HI 96813

**Re: Hawaiian Electric Industries, Inc.
Form 10-K
Filed February 28, 2007
File No. 1-08503**

Dear Ms. Lau:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director