

Mail Stop 4561

October 10, 2006

Mr. Richard C. Keene
Chief Financial Officer
Bank of Hawaii Corporation
130 Merchant Street
Honolulu, Hawaii 98613

**Re: Bank of Hawaii Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 001-06887**

Dear Mr. Keene:

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

Sincerely,

Paul Cline
Senior Accountant