



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2023

Dean Y. Shigemura  
Chief Financial Officer  
Bank of Hawaii Corporation  
130 Merchant Street  
Honolulu, HI 96813

**Re: Bank of Hawaii Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-06887**

Dear Dean Y. Shigemura:

We have completed our review of your filings. 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 Finance

cc: Patrick M. McGuirk, Esq.