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