

January 30, 2017

Via E-mail and EDGAR

Securities and Exchange Commission,  
Division of Corporation Finance,  
100 F. Street, N.E.,  
Washington, D.C. 20549.

Attention: William Dorton

Re: Acceleration Request for First Hawaiian, Inc.  
Registration Statement on Form S-1 (File No. 333-215676)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we attach the requests of our client, First Hawaiian, Inc., and of the underwriters that the effectiveness of the above-referenced Registration Statement be accelerated to 4:30 p.m., Washington, D.C. time, on January 31, 2017, or as soon as practicable thereafter. **We ask, however, that the Securities and Exchange Commission staff not accelerate such effectiveness until we speak with you on that date.**

Please direct any questions to me by phone ((212) 558-4175) or by email (clarkinc@sullcrom.com) or to Katherine A. McGavin by phone ((212) 558-4956) or by email (mcgavink@sullcrom.com).

Very truly yours,

/s/ Catherine M. Clarkin  
Catherine M. Clarkin

(Attachments)



January 30, 2017

Via E-mail and EDGAR

Securities and Exchange Commission,  
Division of Corporation Finance,  
100 F. Street, N.E.,  
Washington, D.C. 20549.

Attention: William Dorton

Re: Acceleration Request for First Hawaiian, Inc.  
Registration Statement on Form S-1 (File No. 333-215676)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, First Hawaiian, Inc. (the "Company"), hereby requests that the effective date of the Company's Registration Statement on Form S-1, Registration Number 333-215676 (the "Registration Statement") be accelerated so that the Company's Registration Statement will become effective at 4:30 PM, Washington, D.C. time, on January 31, 2017, or as soon thereafter as practicable.

\* \* \*

---

It would be appreciated if, as soon as the Registration Statement is declared effective, you would so inform Catherine M. Clarkin at Sullivan & Cromwell LLP at (212) 558-4175 or Katherine A. McGavin at Sullivan & Cromwell LLP at (212) 558-4956.

Very truly yours,

First Hawaiian, Inc.

By: /s/ Robert S. Harrison

---

Name: Robert S. Harrison  
Title: Chairman and Chief Executive  
Officer

---

**Goldman, Sachs & Co.**  
200 West Street  
New York, NY 10282-2198

**Merrill Lynch, Pierce, Fenner & Smith Incorporated**  
One Bryant Park  
New York, NY 10036

**J.P. Morgan Securities LLC**  
383 Madison Avenue  
New York, NY 10179

**BNP Paribas Securities Corp.**  
787 Seventh Avenue  
New York, NY 10019

January 30, 2017

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: William Dorton

Re: First Hawaiian Inc. (the "Company")  
Registration Statement on Form S-1 (File No. 333-215676)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), we hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness of 4:30 p.m. New York City time on January 31, 2017, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations promulgated under the Securities Act, please be advised that the Underwriters or dealers, who are reasonably anticipated to participate in the distribution of the security, expect to deliver approximately 3000 copies of the proposed form of preliminary prospectus electronically. The undersigned advise that the underwriters have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Pages Follow]

---

Very truly yours,

GOLDMAN, SACHS & CO.

By: /s/ Erich Bluhm  
Name: Erich Bluhm  
Title: Managing Director

---

First Hawaiian, Inc. — Signature Page to Underwriter Acceleration Request

---

MERRILL LYNCH, PIERCE, FENNER & SMITH  
INCORPORATED

By: /s/ John Binnie  
Name: John Binnie  
Title: Vice Chairman, Global Corporate and Investment Banking

---

First Hawaiian, Inc. — Signature Page to Underwriter Acceleration Request

---

J.P. MORGAN SECURITIES LLC

By: /s/ Drummond S. Rice

Name: Drummond S. Rice

Title: Vice President

First Hawaiian, Inc. — Signature Page to Underwriter Acceleration Request

---

BNP PARIBAS SECURITIES CORP.

By: /s/ Pierre Lapomme

Name: Pierre Lapomme

Title: Managing Director

First Hawaiian, Inc. — Signature Page to Underwriter Acceleration Request

---