

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-3561

Mail Stop 3561

November 5, 2009

Ms. Constance H. Lau Chief Executive Officer Hawaiian Electric Industries, Inc. 900 Richards Street Honolulu, Hawaii 96813

Re: Hawaiian Electric Industries, Inc.

Hawaiian Electric Company, Inc.

Form 10-K for the year ended December 31, 2008

Filed February 27, 2009

Form 8-K filed February 20, 2009

Form 10-Q for the quarter ended June 30, 2009

Filed August 7, 2009

Form 8-K filed August 7, 2009

File No. 1-08503

Dear Ms. Lau:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jennifer Thompson Accounting Branch Chief