

November 24, 2009

*By U.S. Mail and Facsimile to (918) 588-6999*

Mr. John C. Morrow  
Chief Accounting Officer  
BOK Financial Corporation  
Bank of Oklahoma Tower  
P.O. Box 2300  
Tulsa, Oklahoma 74192

**Re: BOK Financial Corporation  
Form 10-K for the fiscal year ended December 31, 2008  
File No. 0-19341**

Dear Mr. Morrow:

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

Sincerely,

John Nolan  
Senior Assistant Chief Accountant