

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

February 16, 2022

Steven E. Nell
Director, Executive Vice President and Chief Financial Officer
BOK Financial Corp
Bank of Oklahoma Tower
Boston Avenue at Second Street
Tulsa, OK 74172

Re: BOK Financial Corp.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed February 24, 2021
Form 10-Q for the Quarterly Period Ended September 30, 2021
Filed November 3, 2021
File No. 001-37811

Dear Mr. Nell:

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