



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

September 3, 2009

*By U.S. Mail and Facsimile to: (501) 978-2282*

Paul Moore  
Chief Financial Officer  
Bank of the Ozarks, Inc.  
17901 Chenal Parkway  
Little Rock, Arkansas 72223

**Re: Bank of the Ozarks, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 11, 2009**  
**File No. 000-22759**

Dear Mr. Moore:

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

Sincerely,

Kathryn McHale  
Staff Attorney