

October 15, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to 1-501-329-9139*

Randy E. Mayor  
Chief Financial Officer  
Home Bancshares, Inc.  
719 Harkrider, Suite 100  
Conway, Arkansas 72032

**Re: Home Bancshares, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Definitive Proxy Statement on Schedule 14A filed March 10, 2008  
File No. 000-51904**

Dear Mr. Mayor:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant