

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

April 30, 2021

Brian S. Davis Chief Financial Officer Home Bancshares, Inc. 719 Harkrider, Suite 100 Conway, Arkansas 72032

Re: Home Bancshares, Inc.

Form 10-K Form for the Fiscal Year Ended December 31, 2020 Filed on February 26, 2021 Form 8-K filed January 21, 2021 File No. 000-51904

Dear Mr. Davis:

We have completed our review of your filing. 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