

January 3, 2011

By U.S. Mail and Facsimile to (918) 588-6853

Mr. Steven E. Nell
Executive Vice President and Chief Financial 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, 2009
File No. 000-19341**

Dear Mr. Nell:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

Marc Thomas
Reviewing Accountant