



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

May 4, 2018

Via Email

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

**Re: BOK Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 27, 2018**  
**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,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief  
Office of Financial Services