



DIVISION OF
CORPORATION FINANCE

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

January 20, 2026

John W. Allison
Chief Executive Officer
Home BancShares, Inc.
719 Harkrider Street, Suite 100
Conway, AR 72032

Re: Home BancShares, Inc.
Registration Statement on Form S-4
File No. 333-292708
Filed January 13, 2026

Dear John W. Allison:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Courtney C. Crouch, III