



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 9, 2006

Via U.S. Mail and Fax (239 263-8191)

Caroline Beasley
Chief Financial Officer
Beasley Broadcast Group, Inc.
3033 Riviera Drive, Suite 200
Naples, Florida 34103

Re: **Beasley Broadcast Group, Inc.**
Form 10-K for the year ended December 31, 2004
Filed March 2, 2005

Forms 10-QSB for fiscal quarters ended through September 30, 2005

File No. 0-29253

Dear Ms. Beasley:

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

Sincerely,
/s/ Terry French
for Larry Spigel
Assistant Director