



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

DIVISION OF
CORPORATION FINANCE

June 17, 2010

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

George G. Beasley
Chairman of the Board and CEO
Beasley Broadcast Group, Inc.
3033 Riviera Drive, Suite 200
Naples, FL 34103

**RE: Beasley Broadcast Group, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 11, 2010
File No. 000-29253**

Dear Mr. Beasley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director