



DIVISION OF  
CORPORATION FINANCE

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

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