



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

DIVISION OF
CORPORATION FINANCE

May 13, 2019

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

Re: Beasley Broadcast Group Inc.
Form 10-K for Fiscal Year Ended December 31, 2018
Filed February 19, 2019
File No. 000-29253

Dear Ms. Tedesco:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Telecommunications

cc: Caroline Beasley