



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

October 30, 2017

Via E-Mail

Joshua P. Weisenburger  
Chief Financial Officer  
Boston Omaha Corporation  
1411 Harney St., Suite 200  
Omaha, NE 68102

**Re: Boston Omaha Corporation  
Form 10-Q for the interim period ended June 30, 2017  
Filed August 11, 2017  
File No. 1-38113**

Dear Mr. Weisenburger:

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,

/s/ Isaac Esquivel

Isaac Esquivel  
Staff Accountant  
Office of Real Estate and  
Commodities