



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2022

Alex B. Rozek  
Co-Chairman of the Board and Co-Chief Executive Officer  
BOSTON OMAHA Corp  
1601 Dodge Street, Suite 3300  
Omaha, NE 68102

**Re: BOSTON OMAHA Corp**  
**Registration Statement on Form S-3**  
**Filed April 25, 2022**  
**File No. 333-264470**

Dear Mr. Rozek:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nana Akyire McLean at 202-551-5001 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Neil H. Aronson, Esq.