



DIVISION OF
CORPORATION FINANCE

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

May 31, 2024

David R. Melville, III
President, CEO and Acting Chairman of the Board
Business First Bancshares, Inc.
500 Laurel Street, Suite 101
Baton Rouge, LA 70801

Re: Business First Bancshares, Inc.
Registration Statement on Form S-3
Filed May 28, 2024
File No. 333-279754

Dear David R. Melville, III:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Kevin Strachan, Esq.