

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

August 1, 2022

Caroline Beasley Chief Executive Officer Beasley Broadcast Group, Inc. 3033 Riviera Drive, Suite 200 Naples, Florida 34103

> Re: Beasley Broadcast Group, Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Form 8-K filed May 9, 2022 File No. 000-29253

Dear Caroline Beasley:

We have completed our review of your filings. 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 Technology

cc: Brian D. Miller