



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

February 8, 2018

Via E-Mail

Alex B. Rozek
Chief Executive Officer
Boston Omaha Corporation
1411 Harney Street, Suite 200
Omaha, Nebraska 68102

**Re: Boston Omaha Corporation
Registration Statement on Form S-3
Filed February 2, 2018
File No. 333-222853**

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 Joshua Lobert, Staff Attorney, at (202) 551-7150 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck
Legal Branch Chief
Office of Real Estate and
Commodities

cc: Neil H. Aronson, Esq.
Gennari Aronson, LLP