



DIVISION OF
CORPORATION FINANCE

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

October 29, 2020

Wenxiu Zhong
Chief Executive Officer
Baosheng Media Group Holdings Ltd
Room 901, Block B
Jinqiu International Building, No. 6 Zhichun Road
Haidian District, Beijing, China

Re: Baosheng Media Group Holdings Ltd
Amendment No. 3 to Registration Statement on Form F-1
Filed October 20, 2020
File No. 333-239800

Dear Ms. Zhong:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 9, 2020 letter.

Amendment No. 3 to Registration Statement on Form F-1, filed October 20, 2020

Exhibit 8.1

1. The first sentence of the last paragraph of the tax opinion continues to contain inappropriate limitations on the ability of stockholders to rely on the opinion. Please delete this sentence. See Section III.D.1 of Staff Legal Bulletin No. 19.

Wenxiu Zhong
Baosheng Media Group Holdings Ltd
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Please contact Katherine Bagley at (202) 551-2545 or Lilyanna Peyser at (202) 551-3222 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Ying Li