

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

DIVISION OF CORPORATION FINANCE

March 26, 2021

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 Registration Statement on Form F-1 Filed March 18, 2021 File No. 333-254449

Dear Ms. Zhong:

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 Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Ying Li