

BOSTON OMAHA CORP

FORM DEL AM

(Seperately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement)

Filed 08/16/18

Address	1411 HARNEY ST. SUITE 200 OMAHA, NE, 68102
Telephone	857-256-0079
CIK	0001494582
Symbol	BOMN
SIC Code	6510 - Real Estate Operators (No Developers) and Lessors
Industry	Advertising & Marketing
Sector	Consumer Cyclical
Fiscal Year	12/31

August 16, 2018

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, DC 20549

Re: *Delaying Amendment for Boston Omaha Corporation – Registration Statement on Form S-3 (File No. 333-226779)*

Ladies and Gentlemen:

Pursuant to Rule 473(c) of the Securities Act of 1933, as amended (the “Securities Act”), Boston Omaha Corporation (the “Registrant”) is hereby filing a delaying amendment with respect to its Registration Statement on Form S-3 (File No. 333-226779) filed by the Registrant on August 10, 2018 (the “Registration Statement”). The following delaying amendment, prescribed by Rule 473(a) of the Securities Act, is hereby incorporated into the cover page of the Registration Statement:

“The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.”

If you have any questions or comments in connection with this delaying amendment, please contact Joseph B. Ramadei (781-719-9813) of Gennari Aronson, LLP, counsel to the Registrant.

Sincerely,

/s/ Adam K. Peterson

Adam K. Peterson
Co-Chief Executive Officer