

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

Group Holdings Ltd
Statement on Form F-1
2021

Re: Baosheng Media
Registration
Filed March 18,
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.

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

Please contact Daniel

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc:

Ying Li