

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

July 9, 2024

Greg Robertson Chief Financial Officer Business First Bancshares, Inc. 500 Laurel Street, Suite 101 Baton Rouge, Louisiana 70801

> Re: Business First Bancshares, Inc. Form 10-K for Fiscal Year Ended December 31, 2023

File No. 001-38447

Dear Greg Robertson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Finance