



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 4, 2007

Via U.S. Mail and Fax (225) 926-0492

Mr. Kevin P. Reilly, Jr.
Chief Executive Officer
Lamar Advertising Company
5551 Corporate Blvd.
Baton Rouge, LA 70808

**RE: Lamar Advertising Company
Form 10-K for the year ended December 31, 2006
Filed March 1, 2007
File No. 0-30242**

Dear Mr. Reilly:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director