

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

Mail Stop 3720

July 14, 2009

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, 2008 Filed February 26, 2009 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