



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

November 22, 2017

Via E-mail

Mr. Keith A. Istre  
Chief Financial Officer  
Lamar Advertising Company and Lamar Media Corp.  
5321 Corporate Boulevard  
Baton Rouge, Louisiana 70808

**Re: Lamar Advertising Company  
Lamar Media Corp.  
Form 10-K for the fiscal year ended December 31, 2016  
Filed February 24, 2017  
File Nos. 001-36756 and 001-12407**

Dear Mr. Istre:

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,

/s/ Eric McPhee

Eric McPhee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities