



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 Spigel  
Assistant Director