



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