



DIVISION OF
CORPORATION FINANCE

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

September 8, 2020

Sean E. Reilly
Chief Executive Officer
Lamar Media Corp.
5321 Corporate Boulevard
Baton Rouge, Louisiana 70808

Re: Lamar Media Corp.
Registration Statement on Form S-4
Filed September 4, 2020
File No. 333-248598

Dear Mr. Reilly:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Michelle Earley