



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2021

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 July 15, 2021**  
**File No. 333-257927**

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 Gregory Herbers at (202) 551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michelle Earley