



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

June 1, 2018

Via E-mail

Thomas P. Hunt, Esq.  
Executive Vice President  
8051 Congress Avenue  
Boca Raton, Florida 33487

**Re: SBA Communications Corporation  
Registration Statement on Form S-4  
Filed May 23, 2018  
File No. 333-225137**

Dear Mr. Hunt:

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 Rahul K. Patel, Staff Attorney, at (202) 551-3799 with any questions.

Sincerely,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Accounting Branch Chief  
Office of Real Estate and  
Commodities

cc: Kara MacCullough