



DIVISION OF
CORPORATION FINANCE

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

December 15, 2021

Thomas P. Hunt
Chief Administrative Officer and General Counsel
SBA Communications Corp.
8051 Congress Avenue
Boca Raton, Florida 33487

Re: SBA Communications Corp
Registration Statement on Form S-4
Filed December 9, 2021
File No. 333-261576

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 Victor Rivera Melendez at 202-551-4182 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Kara L. MacCullogh