



DIVISION OF  
CORPORATION FINANCE

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

April 27, 2023

Brendan T. Cavanagh  
Chief Financial Officer  
SBA Communications Corporation  
8051 Congress Avenue  
Boca Raton, FL 33487

**Re: SBA Communications Corporation**  
**Form 10-K for fiscal year ended December 31, 2022**  
**Filed March 1, 2023**  
**File No. 001-16853**

Dear Brendan T. Cavanagh:

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,

Division of Corporation Finance  
Office of Real Estate & Construction