

Mail Stop 3720

October 3, 2006

Mr. Bradley E. Singer
Chief Financial Officer
American Tower Corporation
116 Huntington Avenue
Boston, Massachusetts 02116

**Re: American Tower Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 15, 2006**

**Form 10-Q for Fiscal Quarter Ended March 31, 2006
File No. 1-14195**

Dear Mr. Singer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director