

Mail Stop 3720

July 13, 2007

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, 2006  
Filed February 28, 2007  
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