



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2023

Rodney M. Smith  
Chief Financial Officer  
American Tower Corporation  
116 Huntington Avenue  
Boston, MA 02116

**Re: American Tower Corporation**  
**Form 10-K for the year ended December 31, 2022**  
**Filed February 23, 2023**  
**File No. 001-14195**

Dear Rodney M. Smith:

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