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

FORM 8-K/A

**CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of Earliest Event Reported): February 28, 2012 (February 23, 2012)

AMERICAN TOWER CORPORATION

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction of Incorporation)

001-14195
(Commission File Number)

65-0723837
(IRS Employer Identification No.)

**116 Huntington Avenue
Boston, Massachusetts**
(Address of Principal Executive Offices)

02116
(Zip Code)

(617) 375-7500
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02 Results of Operations and Financial Condition.

This amendment corrects an immaterial error contained in American Tower Corporation’s (the “Company”) earnings release issued on February 23, 2012 that reported the operating results for the fourth quarter and the year ended December 31, 2011. That earnings release incorrectly excluded approximately \$3.8 million from net loss attributable to noncontrolling interest in the unaudited condensed consolidated statement of operations for the quarter and year ended December 31, 2011. Accordingly, net loss attributable to noncontrolling interest increased from \$4.9 million to \$8.7 million for the fourth quarter of 2011, and from \$10.8 million to \$14.6 million for the full year ended December 31, 2011. The Company’s net income attributable to American Tower Corporation increased by \$3.8 million, or \$0.01 per share, to \$205.1 million, or \$0.52 per basic and diluted share for the fourth quarter of 2011, and to \$396.5 million, or \$1.00 and \$0.99 per basic and diluted share, respectively, for the full year ended December 31, 2011. Further, accumulated deficit and noncontrolling interest as of December 31, 2011 decreased to \$1,477.9 million and \$122.9 million, respectively, and total American Tower Corporation stockholders’ equity as of December 31, 2011 increased to \$3,287.2 million. There are no other changes to the original presentation.

The Company is furnishing herewith as Exhibits 99.1 and 99.2 revised financial tables reflecting these corrections, with the changes to the previously released tables highlighted.

The information contained in this Item 2.02 and related exhibits attached hereto shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, nor shall such exhibit be deemed incorporated by reference in any filing made by the Company under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.**(d) Exhibits**

| <u>Exhibit No.</u> | <u>Description</u> |
|------------------------|---|
| 99.1 | Corrected Unaudited Condensed Consolidated Balance Sheets (Furnished herewith) |
| 99.2 | Corrected Unaudited Condensed Consolidated Statement of Operations (Furnished herewith) |

Pursuant to the requirements of the Exchange Act, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AMERICAN TOWER CORPORATION

(Registrant)

Date: February 28, 2012

By: /s/ THOMAS A. BARTLETT
Thomas A. Bartlett
Executive Vice President, Chief Financial
Officer and Treasurer

EXHIBIT INDEX

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CORRECTED – February 28, 2012

UNAUDITED CONDENSED CONSOLIDATED BALANCE SHEETS

(In thousands)

| | December 31, 2011 | December 31, 2010 ⁽¹⁾ |
|--|----------------------|-------------------------------------|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 330,191 | \$ 883,963 |
| Restricted cash | 42,775 | 75,972 |
| Short-term investments and available-for-sale securities | 22,270 | 46,428 |
| Accounts receivable, net | 100,971 | 81,479 |
| Prepaid and other current assets | 316,968 | 145,599 |
| Deferred income taxes | 29,596 | 174,788 |
| Total current assets | 842,771 | 1,408,229 |
| Property and equipment, net | 4,883,473 | 3,683,474 |
| Goodwill | 2,805,267 | 2,511,907 |
| Other intangible assets, net | 2,351,955 | 1,885,866 |
| Deferred income taxes | 245,607 | 92,162 |
| Deferred rent asset | 609,529 | 470,637 |
| Notes receivable and other long-term assets | 493,828 | 317,809 |
| Total | <u>\$12,232,430</u> | <u>\$10,370,084</u> |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| Current liabilities: | | |
| Accounts payable | \$ 214,739 | \$ 67,124 |
| Accrued expenses | 304,208 | 222,685 |
| Accrued interest | 65,729 | 40,621 |
| Current portion of long-term obligations | 101,816 | 74,896 |
| Unearned revenue | 93,099 | 134,135 |
| Total current liabilities | 779,591 | 539,461 |
| Long-term obligations | 7,134,492 | 5,512,492 |
| Asset retirement obligations | 346,059 | 341,838 |
| Other long-term liabilities | 562,146 | 471,735 |
| Total liabilities | <u>8,822,288</u> | <u>6,865,526</u> |
| STOCKHOLDERS' EQUITY | | |
| Common stock | 3,936 | 4,860 |
| Additional paid-in capital | 4,903,800 | 8,577,093 |
| Accumulated deficit | (1,477,899) | (1,736,596) |
| Accumulated other comprehensive (loss) income | (142,617) | 38,053 |
| Treasury stock ⁽²⁾ | — | (3,381,966) |
| Total American Tower Corporation stockholders' equity | 3,287,220 | 3,501,444 |
| Noncontrolling interest | 122,922 | 3,114 |
| Total stockholders' equity | <u>3,410,142</u> | <u>3,504,558</u> |
| Total | <u>\$12,232,430</u> | <u>\$10,370,084</u> |

(1) December 31, 2010 balances have been revised to reflect purchase accounting measurement period adjustments.

(2) As part of the REIT Conversion, effective December 31, 2011, the Company completed the merger with its predecessor, that was approved by the Company's stockholders in November 2011. At the time of the merger, each share of Class A common stock of American Tower held in treasury at December 31, 2011 ceased to be outstanding, and a corresponding adjustment was recorded to additional paid-in capital and common stock.

CORRECTED – February 28, 2012

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS*(In thousands, except per share data)*

| | Three Months Ended December 31, | | Twelve Months Ended December 31, | |
|--|--|------------------|---|-------------------|
| | 2011 | 2010 | 2011 | 2010 |
| REVENUES: | | | | |
| Rental and management | \$ 640,883 | \$ 536,253 | \$ 2,386,185 | \$ 1,936,373 |
| Network development services | 12,316 | 11,389 | 57,347 | 48,962 |
| Total operating revenues | <u>653,199</u> | <u>547,642</u> | <u>2,443,532</u> | <u>1,985,335</u> |
| OPERATING EXPENSES: | | | | |
| Costs of operations (exclusive of items shown separately below) | | | | |
| Rental and management (including stock-based compensation expense of \$252, \$0, \$1,105, and \$0, respectively) | 157,818 | 126,042 | 590,272 | 447,629 |
| Network development services (including stock-based compensation expense \$314, 0, \$1,224, and \$0, respectively) | 7,800 | 6,903 | 30,684 | 26,957 |
| Depreciation, amortization and accretion | 143,615 | 124,105 | 555,517 | 460,726 |
| Selling, general, administrative and development expense (including stock-based compensation expense of \$10,686, \$12,410, \$45,108, and \$52,555 respectively) | 73,895 | 65,365 | 288,824 | 229,769 |
| Other operating expenses | 22,333 | 21,786 | 58,103 | 35,876 |
| Total operating expenses | <u>405,461</u> | <u>344,201</u> | <u>1,523,400</u> | <u>1,200,957</u> |
| OPERATING INCOME | <u>247,738</u> | <u>203,441</u> | <u>920,132</u> | <u>784,378</u> |
| OTHER INCOME (EXPENSE): | | | | |
| Interest income, TV Azteca, (net of interest expense of \$288, \$372, \$1,474, and \$1,487, respectively) | 3,627 | 3,543 | 14,214 | 14,212 |
| Interest income | 541 | 1,874 | 7,378 | 5,024 |
| Interest expense | (85,119) | (68,623) | (311,854) | (246,018) |
| Loss on retirement of long-term obligations | — | (1,851) | — | (1,886) |
| Other (expense) income | (7,265) | (1,598) | (122,975) | 315 |
| Total other expense | <u>(88,216)</u> | <u>(66,655)</u> | <u>(413,237)</u> | <u>(228,353)</u> |
| INCOME FROM CONTINUING OPERATIONS BEFORE INCOME TAXES AND INCOME ON EQUITY METHOD INVESTMENTS | <u>159,522</u> | <u>136,786</u> | <u>506,895</u> | <u>556,025</u> |
| Income tax benefit (provision) | 36,901 | (53,099) | (125,080) | (182,489) |
| Income on equity method investments | 11 | 16 | 25 | 40 |
| INCOME FROM CONTINUING OPERATIONS | <u>196,434</u> | <u>83,703</u> | <u>381,840</u> | <u>373,576</u> |
| Income from discontinued operations, net | — | — | — | 30 |
| NET INCOME | <u>196,434</u> | <u>83,703</u> | <u>381,840</u> | <u>373,606</u> |
| Net loss (income) attributable to noncontrolling interest | 8,676 | (189) | 14,622 | (670) |
| NET INCOME ATTRIBUTABLE TO AMERICAN TOWER CORPORATION | <u>\$ 205,110</u> | <u>\$ 83,514</u> | <u>\$ 396,462</u> | <u>\$ 372,936</u> |
| NET INCOME ATTRIBUTABLE TO AMERICAN TOWER CORPORATION BASIC: | | | | |
| Income from continuing operations attributable to American Tower Corporation | \$ 0.52 | \$ 0.21 | \$ 1.00 | \$ 0.93 |
| Income from discontinued operations | — | — | — | — |
| Net income attributable to American Tower Corporation | <u>\$ 0.52</u> | <u>\$ 0.21</u> | <u>\$ 1.00</u> | <u>\$ 0.93</u> |
| DILUTED: | | | | |
| Income from continuing operations attributable to American Tower Corporation | \$ 0.52 | \$ 0.21 | \$ 0.99 | \$ 0.92 |
| Income from discontinued operations | — | — | — | — |
| Net income attributable to American Tower Corporation | <u>\$ 0.52</u> | <u>\$ 0.21</u> | <u>\$ 0.99</u> | <u>\$ 0.92</u> |
| WEIGHTED AVERAGE COMMON SHARES OUTSTANDING: | | | | |
| BASIC | <u>393,347</u> | <u>398,970</u> | <u>395,711</u> | <u>401,152</u> |
| DILUTED | <u>397,724</u> | <u>403,032</u> | <u>400,195</u> | <u>404,072</u> |