



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 5, 2008

Ms. Jean A. Bua  
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, 2007  
Filed March 14, 2008  
File No. 1-14195**

Dear Ms. Bua:

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