



March 28, 2023

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Real Estate & Construction  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Paul Cline  
Jennifer Monick

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

Dear Mr. Cline and Ms. Monick:

By letter dated March 7, 2023, the Staff of the Securities and Exchange Commission (the “*Staff*”) provided certain comments to the annual report on Form 10-K filed on February 23, 2023 by American Tower Corporation (the “*Company*”).

As discussed between Ms. Jennifer Monick and our Senior Vice President and Chief Accounting Officer, Robert J. Meyer, on March 27, 2023, the Company is still engaged in a review of the information required to respond to the comments and plans to respond to the Staff by April 6, 2023.

If you have any questions or require any additional information, please do not hesitate to contact Marina A. Breed at 617-585-7770 or Robert J. Meyer at 617-585-7747.

Sincerely,

/s/ Marina A. Breed  
Marina A. Breed, Esq.  
Vice President, Corporate Legal

cc: Robert J. Meyer, Senior Vice President and Chief Accounting Officer  
Francesca L. Odell, Esq., Cleary Gottlieb Steen & Hamilton LLP  
Craig B. Brod, Esq., Cleary Gottlieb Steen & Hamilton LLP