

December 13, 2006

Via Facsimile ((401) 276-6611) and U.S. Mail

Eugene W. McDermott, Jr., Esq.  
Edwards Angell Palmer & Dodge LLP  
2800 Financial Plaza  
Providence, RI 02903

Re: American Tower Corporation  
Response to comments issued December 4, 2006 re: Schedule TO-  
I  
filed November 29, 2006  
SEC File No. 005-55211

Dear Mr. McDermott, Jr.:

We note your response to our prior comment. While we do not agree with the analysis and conclusions set forth in your response letter, the staff of the Division of Corporation Finance will not undertake any further review of the Schedule TO-I at this time.

Please direct any questions to me at (202) 551-3619.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions

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

DIVISION OF  
CORPORATION FINANCE