



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

May 11, 2016

VIA E-MAIL

Mr. Thomas A. Bartlett  
Chief Financial Officer  
American Tower Corporation  
116 Huntington Avenue  
Boston, MA 02116

**Re: American Tower Corporation  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 26, 2016  
File No. 001-14195**

Dear Mr. Bartlett:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information in the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities