



116 Huntington Avenue  
Boston, MA 02116

September 2, 2009

**FOIA CONFIDENTIAL TREATMENT REQUESTED**

**BY OVERNIGHT DELIVERY AND EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mailstop-3720  
Washington, D.C. 20549  
Attention: Larry Spigel  
Robert S. Littlepage, Jr.  
Melissa Hauber

**Re: American Tower Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**File No.: 1-14195**

**Form 10-Q for Fiscal Quarter Ended March 31, 2009**  
**Filed May 8, 2009**  
**File No.: 1-14195**

Ladies and Gentlemen:

On behalf of American Tower Corporation (“American Tower” or the “Company”), this letter provides a summary of information orally requested by the staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) by telephone conversation on August 31, 2009. That telephone conversation concerned the materials submitted by the Company to the Staff on August 27, 2009 (the “Materials”) to supplement the Company’s letter dated July 15, 2009 responding to comments submitted by the Staff in a letter dated July 1, 2009 (the “Letter”) relating to American Tower’s Annual Report on Form 10-K for the year ended December 31, 2008 (the “Form 10-K”) and Quarterly Report on Form 10-Q for fiscal quarter ended March 31, 2009 (the “Form 10-Q”). For your convenience, the Company has briefly summarized what the Company understands to be the substance of the Staff’s oral request, followed by the Company’s response.

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ATC-001

[\* \* \*] – Information omitted and provided under separate cover to the Staff pursuant to Rule 83

**RESPONSE:**

In response to the Staff's request, the Company has attached as Appendix A the complete Report.

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In submitting this response, the Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to 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.

If you require additional information, please telephone the undersigned at (617) 375-7500.

Very truly yours,

/s/ Edmund DiSanto

Edmund DiSanto  
Executive Vice President, Chief Administrative  
Officer, General Counsel and Secretary

cc: Thomas A. Bartlett  
Michael John McCormack, Esq.  
Mneesha O. Nahata, Esq.  
*American Tower Corporation*  
Thomas V. Milbury  
*Deloitte & Touche LLP*  
Sandra L. Flow, Esq.  
*Cleary Gottlieb Steen & Hamilton LLP*

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ATC-002

[\* \* \*] – Information omitted and provided under separate cover to the Staff pursuant to Rule 83

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## Appendix A

[\* \* \*]

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ATC-003

[\* \* \*] – Information omitted and provided under separate cover to the Staff pursuant to Rule 83