



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

April 2, 2018

Via E-mail  
Mr. Thomas A. Bartlett  
Executive Vice President, Chief Financial Officer and Treasurer  
American Tower Corporation  
116 Huntington Avenue  
Boston, MA 02116

**Re: American Tower Corporation  
Form 10-K for the fiscal year ended December 31, 2017  
Filed February 28, 2018  
File No. 001-14195**

Dear Mr. Bartlett:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Wilson K. Lee

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