

April 7, 2023

Rodney M. Smith  
Chief Financial Officer  
American Tower Corporation  
116 Huntington Avenue  
Boston, MA 02116

Corporation

year ended December 31, 2022  
2023

Re: American Tower

Form 10-K for the  
Filed February 23,  
File No. 001-14195

Dear Rodney M. Smith:

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,

Division of Corporation Finance  
Office of Real Estate & Construction