



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 19, 2007

VIA U.S. MAIL AND FAX (561) 989-2973

Mr. Anthony Macaione
Chief Financial Officer
SBA Communications Corporation
5900 Broken Sound Parkway NW
Boca Raton, Florida

**RE: SBA Communications Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 000-30110**

Dear Mr. Macaione:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director