



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

March 19, 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 limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2017

Item 7. Management's Discussion and Analysis Of Financial Condition and Results of Operations

1. Reference is made to page 30 where you discuss the ongoing transition from 2G to 4G technology in India. We also note your growing presence within India through acquisitions in the last few years and the dynamic and evolving environment such as the accelerated consolidation of carriers in the marketplace. Given such facts and circumstances, please expand your discussion in future filings to include a more robust discussion and analysis of any known trends or uncertainties related to the current Indian marketplace and its reasonably expected impact upon your operations and any events that are likely to cause a material change in the relationship between costs and revenues. Reference is made to Rule 303(a)(3)(ii) of Regulation S-K and SEC Interpretive Release

Mr. Thomas A. Bartlett  
American Tower Corporation  
March 19, 2018  
Page 2

33-8350 “Interpretation: Commission Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations”.

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.

You may contact Peter McPhun at 202-551-3581 or me at 202-551-3468 with any questions.

Sincerely,

/s/ Wilson K. Lee

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