



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2020

Mary Mabey  
General Counsel  
ATN International Inc.  
500 Cummings Center, Suite 2450  
Beverly, MA 01915

**Re: ATN International Inc.  
Form 10-Q  
Exhibit No. 10.1 - Network Build and Maintenance Agreement, dated as of July 31,  
2019, by and between Commnet Wireless, LLC, a wholly owned subsidiary of ATN  
International, Inc., and AT&T Mobility LLC  
Filed November 8, 2019  
File No. 001-12593**

Dear Ms. Mabey:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance