

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name American Tower Corporation		2 Issuer's employer identification number (EIN) 65-0723837	
3 Name of contact for additional information Leah Stearns, Director, Investor Relations	4 Telephone No. of contact (617) 587 7921	5 Email address of contact leah.stearns@americantower.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 116 Huntington Avenue		7 City, town, or post office, state, and Zip code of contact Boston, MA 02116	
8 Date of action December 31, 2011		9 Classification and description Common	
10 CUSIP number 029912201	11 Serial number(s) Available upon request	12 Ticker symbol AMT	13 Account number(s) Available on request

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 31, 2011 American Tower Corporation merged into its wholly owned subsidiary, American Tower REIT, Inc.
The purpose of this merger was to facilitate the company's compliance with REIT tax rules by ensuring the effective adoption of charter provisions that implement share ownership and transfer restrictions required by the REIT tax rules. As a result of the merger each shareholder of American Tower Corporation received a number of common shares of American Tower REIT, Inc. equal to, and in exchange for, its number of shares of American Tower Corporation Class A common stock. Immediately following the merger, American Tower REIT, Inc. changed its name to American Tower Corporation. This organizational action qualified as a reorganization under IRC section 368(a)(1)(F).

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The basis that each shareholder has in its American Tower REIT, Inc. common shares will be identical to the basis that each shareholder had in its American Tower Corporation Class A common shares. As such, there is no change in the per share basis.

However, in the the event that any non-U.S. persons owned in excess of 5% of Class A common shares it may be necessary for those persons to comply with the reporting and other requirements of the Treasury regulations under IRC section 897 to achieve a carryover tax basis upon the conversion of shares of the American Tower Corporation Class A common stock into shares of American Tower REIT, Inc. common stock.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ There is no change in basis (as indicated in the response to 15 above).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC section 368(a)(1)(F), IRC Section 354, IRC section 358 and IRC section 897

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18 Can any resulting loss be recognized? ▶ No loss can be recognized.

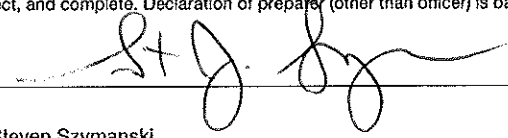
Horizontal lines for providing details for question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ There is no adjustment to the basis of the shareholder's shares.

Horizontal lines for providing details for question 19.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1/17/12

Print your name ▶ Steven Szymanski Title ▶ Senior Vice President, Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.