

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
(As Amended and Restated, August 10, 2010)**

The Board of Directors (“Board” and its members, “Directors”) of American Tower Corporation (“Company”) has established an Audit Committee (“Committee”) as a permanent standing committee with authority, responsibility and specific duties as described below. This Charter (“Charter”) and the composition of the Committee are intended to comply with applicable law, including state and federal securities laws, the rules and regulations of the Securities and Exchange Commission (“SEC”) and the New York Stock Exchange (“NYSE”), and the Company’s Bylaws. This document replaces and supersedes in its entirety previous charters of the Committee.

I. Purpose and Scope

The purpose of the Committee is to assist the Board in fulfilling its responsibility for oversight of the quality and integrity of the accounting, auditing and financial reporting practices of the Company and to perform such other duties as may be required of it by the Board. The Committee’s duties and responsibilities include, without limitation, oversight of: (i) the accounting and financial reporting processes and systems of internal accounting and financial controls of the Company; (ii) the performance of the internal audits and integrity of the financial statements of the Company; (iii) the quarterly reviews and annual independent audit of the Company’s financial statements, the engagement of the independent auditor and the annual evaluation of the independent auditor’s function, qualifications, services, performance and independence; (iv) the performance of the Company’s internal and independent audit functions; (v) the compliance by the Company with legal and regulatory requirements, including the Company’s disclosure controls and procedures; and (vi) the evaluation of the Company’s risk and policies for risk management and assessment, including material litigation instituted against the Company and resolution of any ethics issues. The Committee shall also prepare the report of the Committee required to be included in the Company’s annual proxy statement.

II. Committee Charter, Membership and Organization

- A. Charter. This Charter shall be reviewed and reassessed by the Committee at least annually. Any proposed changes shall be submitted to the Board for its approval.
- B. Members. The Committee shall consist of no fewer than three (3) members of the Company’s Board. The Committee shall be comprised of Directors, each of whom meets the independence requirements of the SEC, NYSE and other applicable law. The Committee taken as a whole shall meet the experience and expertise requirements of the SEC, NYSE and other applicable law. The Nominating and Corporate Governance Committee will assess and determine the qualifications of the Committee members and nominees.

- C. Term of Members and Selection of Chair. The members of the Committee shall be appointed annually by the Board based on the recommendation of the Nominating and Corporate Governance Committee and the Board shall select the Chair of the Committee based on the recommendation of the Nominating and Corporate Governance Committee. Committee members may not simultaneously serve on the audit committee of more than three public companies without the consent of the Board obtained in each case. Committee members may be replaced by the Board at its discretion.
- D. Meetings. In order to discharge its responsibilities, the Committee shall each year establish a schedule of meetings; additional meetings may be held as required or as appropriate, but the Committee must meet not less frequently than quarterly. In planning the annual schedule of meetings, the Committee shall ensure that sufficient opportunities exist for its members to meet separately with the independent auditors and/or the head of the Company's internal audit function without management present; to meet separately with management without the independent auditors and/or head of the Company's internal auditors present; and to meet in private with only the Committee members present. Meetings may be held in person or telephonically and may be held at such times and places as the Committee determines. In discharging its oversight role, the Committee is to maintain free and open communication with the independent auditor, the internal auditors and management of the Company.
- E. Delegation. The Committee may form and delegate authority to subcommittees, consisting of one or more Committee members, when appropriate.
- F. Quorum. A quorum at any meeting of the Committee shall consist of a majority of the members. All determinations of the Committee shall be by a majority of the disinterested members present at a meeting duly called or held, except as may be otherwise specifically provided for in this Charter. In the event that there are only two (2) members present at a meeting, and such presence constitutes a quorum, all determinations of the Committee shall be unanimous. Any decision or determination of the Committee reduced to writing and consented to (including, but not limited to, by means of electronic transmission) by all of the members of the Committee shall be fully as effective as if it had been made at a meeting duly called and held.
- G. Agenda, Minutes and Reports. An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Committee prior to each meeting. Minutes for all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record, and shall be approved at a subsequent meeting of the Committee. In addition, the Committee shall make regular reports to the Board, including a discussion of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with material legal or regulatory requirements, the performance of the Company's independent

auditors, or the performance of the Company's internal audit function. The Committee shall make such other periodic reports to the Board as it deems useful from time to time, or as may be required of it by the Board.

- H. Access to Records, Consultants and Others. The Committee shall have the authority and responsibility to investigate any matter brought to its attention and shall have the requisite authority to retain and terminate outside legal, accounting or other consultants to assist the Committee in performing its duties, to approve the terms of any such engagement and to set the fees paid to such consultant. The Committee shall have full access to all books, records, facilities and personnel of the Company and may request that any officer or other employee of the Company or the Company's outside counsel meet with any members of, or consultants to, the Committee.
- I. Performance and Evaluation. The Committee shall evaluate its performance on an annual basis based on a process and criteria established by the Nominating and Corporate Governance Committee.
- J. Finances. The Committee has the authority to determine the appropriate funding (which shall be supplied by the Company at the request of the Committee) for the payment of compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; to any advisers engaged by the Committee; and for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

III. Committee Compensation

The compensation of the Committee members shall be as recommended by the Compensation Committee and approved by the Board. Fees may be paid in cash, stock, options, or other forms ordinarily available to members of the Board. Committee members may also receive all regular benefits accorded to members of the Board generally. Members of the Committee may receive no other compensation from the Company other than such director's fees and benefits.

IV. Committee Authority and Responsibilities

Specific Duties and Responsibilities. The Committee shall have the following specific duties and responsibilities:

1. Financial Statement and Disclosure Matters
 - Meet and discuss the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q with management and the

independent auditor, including reviewing the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"

- Based on these discussions regarding the Form 10-K, the Committee will advise the Board of Directors whether it recommends that the Board of Directors approve the audited financial statements be included within the Annual Report on Form 10-K
- Discuss with the independent auditor the results of the annual audit and quarterly review and the matters required to be discussed as required by applicable standards of the PCAOB (United States) or applicable law or listing standards
- Review of other public releases of financial information, including earnings release announcements
- Review use of pro-forma and other non-GAAP financial information and off-balance sheet structures
- Consult with the independent auditor and management regarding significant financial reporting matters, judgments, new or proposed regulatory and accounting changes that could affect financial statements, public disclosures and risks and liabilities and the Company's internal controls
- Prepare the Audit Committee report required to be included as part of the Company's annual Proxy Statement
- Periodically review with management the Company's then-current disclosure controls and procedures (including the process for CEO and CFO certifications mandated by the SEC for SEC filings)
- Periodically review with the independent auditors any management letter provided by the auditors and the Company's response to that letter

- Periodically review with management and the independent auditors the Company's then-current critical accounting policies and procedures and the associated process for modifying such policies and procedures
- Discuss with management, internal audit, finance department, legal department and the independent auditors the Company's major risk exposures related to audit, accounting, financial reporting and compliance and the steps management has taken to monitor and control such exposures.
- Review with management and the independent auditors the Company's overall system of internal control, including management's annual assessment of the adequacy and effectiveness of the Company's internal control over financial reporting and the related report issued by the independent auditors. The Committee shall also review with the CEO, the CFO, the General Counsel and the independent auditors (i) significant deficiencies and material weaknesses in the design or operation of the Company's internal control over financial reporting; (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls over financial reporting; and (iii) changes in the Company's internal control over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

2. Oversight of the Company's Relationship with the Independent Auditor

- a. Authority Over Independent Auditor. The Committee (subject to any action that may be taken by the Board) shall have the ultimate authority and responsibility to select subject to stockholder ratification (or nominate for stockholder approval), evaluate and, where appropriate, replace the independent auditor; to approve the compensation of the independent auditor; and to oversee the performance of the independent auditor's duties. The Committee may obtain input from management, as necessary. The independent auditors shall report directly to the Committee.
- b. Engagement of Independent Auditor. The Committee shall, prior to commencement of the annual independent audit, review with management, the internal auditors, and the independent auditors the proposed scope of the audit plan and fees, including the areas

of business to be examined, the adequacy of the personnel to be assigned to the audit and other factors that may affect the time lines of such audit, the procedures to be followed, special areas to be investigated, as well as the adequacy of the program for integration of the independent and internal audit efforts. The Committee shall give due consideration to whether the independent auditor's performance of non-audit services is legally permissible and compatible with the auditor's independence and the Committee shall review and pre-approve all audit and permitted non-audit services. The Committee shall also give final approval to any fees paid to the independent auditor including fees for any non-audit services.

- c. Review of Reports of Independent Auditor. The Committee shall receive and review all reports prepared by the independent auditor and ensure that the independent auditor has full access to the Committee and the Board during its performance of the annual audit to report on any and all appropriate matters.
- d. Determination of Performance of Independent Auditor. The Committee shall, on an annual basis, evaluate the qualifications, performance and independence of the independent auditor, including review of the lead partner, considering whether the auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence and taking into account the opinions of management and the internal auditor. In connection with this assessment, the Committee shall obtain and review a report by the independent auditor describing all relationships between the independent auditor and the Company, including the independence disclosures required by the Public Company Accounting Oversight Board's applicable requirements. The Committee also shall review a report from the independent auditor at least annually regarding the firm's quality-control procedures and any material issues raised by the most recent quality-control review, or peer review, of the firm, or by any other inquiry or investigation regarding the firm within the preceding five years. The Committee shall present its conclusions to the Board and, if so determined by the Committee, recommend that the Board take additional action, including rotating the lead partner of the independent auditor or the firm, to satisfy itself of the qualifications, performance and independence of the independent auditor.
- e. Policies for Employment of Former Audit Staff. The Committee shall be advised of and have the right to approve the Company's hiring of employees or former employees of the independent auditor.

f. Additional Consultations with Independent Auditors. The Committee shall review with the independent auditor (i) any difficulties the auditor encounters in the course of its audit work, including restrictions on the scope of work or access to requested information; and (ii) any significant disagreements with management.

3. Oversight of the Company's Internal Audit Function

a. Succession Planning. The Committee shall review financial and accounting personnel succession planning within the Company including the appointment and replacement of the senior internal auditing executive.

b. Review of Internal Audit Function. The Committee shall discuss with the independent auditor the internal audit function responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit. The Committee shall discuss with management, the head of internal audit and the independent auditors the scope and plans for internal audit, including the areas of business to be examined, the adequacy of the personnel to be assigned to the audit and other factors that may affect the time lines of such audits, the procedures to be followed, special areas to be investigated, as well as the adequacy of the program for integration of the independent and internal audit efforts. The Committee also shall review the significant reports to management prepared by the internal auditing function and management's responses.

4. Compliance Oversight Responsibilities

a. Review Adequacy of the Company's Code of Conduct Policy, Corporate Compliance and Ethics Program. The Committee shall review the Company's Code of Conduct Policy ("Code") at least annually. The Committee shall recommend to management any necessary changes to ensure that the Code is adequate in meeting the Committee's requirements and all applicable legal and regulatory requirements including the requirements of the NYSE. The Committee shall also review annually the implementation and effectiveness of the Company's compliance and ethics program.

b. Obtain and Review Compliance Reports. The Committee shall obtain, no less than quarterly, periodic reports from management, the person with operational responsibility for the Company's compliance and the ethics program and the Company's senior

internal auditing executive and/or the legal department on the Company's ethics and compliance program and confirming that the Company and its subsidiary/foreign affiliated entities are in conformity with applicable legal requirements and the Company's Code and any applicable policies of the Company's Disclosure Committee. The Committee shall discuss any concerns with management.

- c. Establishment of "Whistle-Blowing" Procedures. The Committee shall establish and review whistleblower procedures (which may be included in the Company's Code) with respect to the protection of employees who act lawfully to: (i) provide information, cause information to be provided, or otherwise assist in an investigation; or (ii) file, cause to be filed, testify, participate in or otherwise assist in a proceeding filed as a result of a violation of securities laws relating to fraud against shareholders. The Committee shall establish procedures (which may be included in the Company's Code) for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submissions by Company employees of concerns regarding questionable accounting or auditing matters.
- d. Discussion of Legal and Compliance Matters. The Committee shall discuss with the Company's General Counsel any legal matters that may have a material impact on the financial statements or the Company's compliance policies. The Committee shall review with the General Counsel the programs and policies of the Company with respect to compliance with applicable laws, regulations and any covenants and restrictions in any third party agreements and monitor the results of these compliance efforts. The Committee shall also review with appropriate members of management, including the head of internal audit and, if appropriate, the independent auditors, any correspondence with, or other action by, regulators or governmental agencies and any employee complaints or published reports that raise concerns regarding the Company's financial statements, accounting or auditing matters or compliance with the Company's Code or other applicable law or listing standards.
- e. Review of Certain Transactions with Directors and Related Parties. The Committee shall review, no less frequently than annually, a summary, of the Company's transactions (i) with Directors and officers of the Company and (ii) with firms that employ Directors, as well as any other material related party/insider transactions.

V. Other Delegated Responsibilities

The Committee also shall carry out such other duties as may be delegated to it by the Board, from time to time.

VI. Limitation of the Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits, prepare the Company's financial statements, or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable law. These duties are the responsibilities of the Company's management and the independent auditor.