



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2023

Michael T. Prior  
Chief Executive Officer  
ATN International, Inc.  
500 Cummings Center, Suite 2450  
Beverly, MA 01915

**Re: ATN International, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 27, 2023**  
**File No. 001-12593**

Dear Michael T. Prior:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program