



DIVISION OF
CORPORATION FINANCE

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

July 30, 2024

Carlos Doglioli
Chief Financial Officer
ATN International, Inc.
500 Cummings Center, Suite 2450
Beverly, MA 01915

Re: ATN International, Inc.
Form 10-K for the fiscal year ended December 31, 2023
File No. 001-12593

Dear Carlos Doglioli:

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
Office of Technology