

October 10, 2023

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

Inc.

Statement on Schedule 14A

2023

Re: ATN International,

Definitive Proxy

Filed April 27,

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