

Exhibit H

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

IN RE AMERICAN TOWER CORPORATION
SECURITIES LITIGATION

No. 06-CV-10933 (MLW)

AFFIDAVIT OF PAUL MULHOLLAND

COMMONWEALTH OF PENNSYLVANIA)

COUNTY OF DELAWARE)

ss.:

PAUL MULHOLLAND, being of age and duly sworn, deposes and says:

1. I respectfully submit this affidavit to summarize the services rendered and the bases for professional fees charged and expenses incurred in connection with consulting work that I performed on behalf of Lead Plaintiff Steamship Trade Association-International Longshoremen's Association Pension Fund ("STA-ILA") and the Class in this action. I have personal knowledge of the matters referred to herein.

2. I provide economic, litigation and valuation consulting services through Mulholland & Co. LLC ("MCO"), located in Media, Pennsylvania. I have provided over 100 damage analyses in class action securities litigations over the past twenty years. MCO also provides valuation services for business entities for a variety of purposes including business transactions, litigations and taxation.

3. I am a Certified Public Accountant (CPA) and Certified Valuation Analyst (CVA) with over 20 years experience in providing economic, litigation and valuation consulting services. A copy of my curriculum vitae is annexed hereto as Exhibit I.

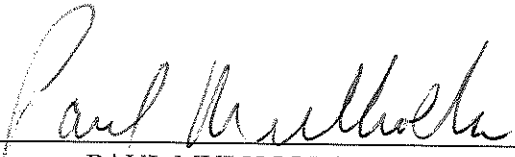
4. Lead Counsel for STA-ILA engaged me to provide consulting services on a non-contingent basis with respect to damages and loss causation issues in connection with STA-ILA's

Consolidated Amended Complaint for Violations of the Federal Securities Laws, filed with this Court on March 26, 2007 (the "Complaint").

5. During the period from August 2006 through August 2007, I performed various tasks at the direction of Lead Counsel, principally, I reviewed the Complaint; reviewed publicly available information (press releases, analyst reports, SEC reports, news articles, etc.) of American Tower Corporation ("AMT") during the Class Period; reviewed price and volume activity; reviewed and analyzed defendant's motion to dismiss; analyzed AMT trading activity; prepared a detailed chronological analysis of impact of public disclosures on AMT's stock price during the Class Period; analyzed various comparative companies and industry indices; prepared an event study and t-stat analysis to determine statistical significance of the alleged corrective disclosures in the Complaint; analyzed various loss causation issues; determined true value and estimated 10b-5 inflation during the Class Period; made adjustments pursuant to PSLRA 90-day look back provisions; prepared a detailed analysis of institutional trading activity during the Class Period; prepared alternative 10b-5 damages analyses under various assumptions; provided other consulting services as requested by Lead Counsel. This work was not duplicative of any of the services provided by Lead Counsel for STA-ILA or other Plaintiffs' counsel. In my view, none of these tasks could have been undertaken effectively by counsel alone.

6. Pursuant to the engagement, it was agreed that the fees for the services described above would be based on my standard hourly rate of \$325, a rate I typically charge for services of this type in similar engagements. The complete statement I submitted to Lead Counsel for professional services rendered is annexed hereto as Exhibit II.

7. This engagement demanded the requisite degree of professional expertise and experience possessed by me. I consider the fees set forth above to be reasonable and not excessive for the nature of the engagement and were expended in connection with services authorized by Lead Counsel.


PAUL MULHOLLAND

Sworn to before me this
25th day of April, 2008.


Notary Public

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Christina L. Kerper, Notary Public
Upper Providence Twp., Delaware County
My Commission Expires Nov. 12, 2010
Member, Pennsylvania Association of Notaries

EXHIBIT I

PAUL MULHOLLAND, CPA, CVA

Mr. Mulholland is the president and owner of Mulholland & Co., LLC founded in April 1999. Attached is Mulholland & Co.'s summary of services.

From 1992 to 1999, Mr. Mulholland was Senior Vice President of Philadelphia Investment Banking Company. His area of activities included litigation consulting and support, general business valuation services, debt and equity financings, joint ventures, forensic accounting, gift tax planning, estate planning, corporate financial advisory work, "working CFO" assignments, merger and acquisition, and leveraged and management buyouts.

From 1986 to 1992, Mr. Mulholland was Chief Financial Officer of Terramics Property Company, a Philadelphia-based regional commercial real estate company with a \$150 million real estate portfolio. He was responsible for asset management, financial reporting, budgets, bank and investor liaison, debt restructurings, refinancings, contract negotiations, tax matters, treasury functions and cash management.

From 1984 to 1986, Mr. Mulholland was Chief Financial Officer of American Health Systems, Inc., a \$40 million (revenue) nursing home management company, and was responsible for financial reporting, taxation, budgeting, cash management, cost containment, risk management and regulatory reporting.

From 1980 to 1984, Mr. Mulholland was employed at Coopers & Lybrand. He planned and directed audit engagements in a variety of industries, including preparation of financial statements, SEC reporting, and evaluation of internal accounting systems and supervision of staff accountants.

Mr. Mulholland holds a BS in Accounting from Wheeling Jesuit University and is a Certified Public Accountant and a Certified Valuation Analyst. He is a member of the AICPA and NACVA. He serves on advisory boards and board of directors of several companies in the Philadelphia area. Mr. Mulholland is an adjunct professor of accounting and finance at Neumann College.

SUMMARY OF SERVICES

The following are specific services provided by Mullholland & Co., LLC:

- **Evaluations and Economic Analyses**

Litigation consulting and support

Damage analysis

General business valuations

Financial and tax advisory

ESOP transactions/annual evaluations; corporate repurchases

Merger, acquisition and divestiture analyses

- **Financings**

Private debt and equity financings

Joint ventures

Other specialized financings

MULHOLLAND & COMPANY, L.L.C.

ECONOMIC & VALUATION
ADVISORY SERVICES

225 STATE ROAD
MEDIA, PA 19063
TELEPHONE: (610) 891-9852
FACSIMILE: (610) 891-6936

January 15, 2007

Christopher J. Keller, Esquire
Labaton Sucharow & Rudoff LLP
100 Park Avenue
12th Floor
New York, NY 10017-5563

Re: American Tower Corporation Securities Litigation

INVOICE

Reviewed:

- * Complaint
- * Press releases and articles on American Tower Corporation ("American Tower")
- * Publicly available stock data and company information such as Vickers Stock Reports on American Tower
- * Insider trading data
- * Institutional trading data
- * American Tower's stock price and volume data
- * Data on various indices
- * Forms 10-K, 10-Q and other SEC reports issued during the Class Period
- * Review of American Tower's trading activity

Prepared detailed chronological analysis of stock price and volume data, articles, press releases, SEC filings and analyzed nature and effect of Class Period-ending announcement and other Loss Causation issues

Prepared preliminary 10b-5 analysis; reviewed data on the Company's capital structure and the activity of shareholders during the class period; examined various trading data including trading patterns, volumes, and velocities in the class period, and determined intra-period price movements, trends and intra-period trading; reviewed general market activity and price movements during and since the class period; and analyzed institutional activity

Determined true value and inflation for common stock during the Class Period.

Paul Mulholland's Time 29.50 hours (see attached) @ \$325 per hour.....	\$9,587.50
Out of pocket Expenses (see attached).....	<u>\$ 410.00</u>
Total	<u>\$ 9,997.50</u>

PAUL MULHOLLAND'S TIME

08/08/06 American Tower
08/09/06 American Tower
08/10/06 American Tower
11/29/06 American Tower
11/30/03 American Tower
12/04/08 American Tower

7.75 various discussion with Chris Keller, SEC reports,
review of new articles and public information on options backdating, review analyst reports re: American Tower, review of price volume activity
8.25 preparation of preliminary 10b-5 damage analysis, preliminary review of institutional and insider trading activity.
5.75 additional detail analysis of institutional trading activity and holdings during the Class Period
2.75 various discussions with Beth Hoffman and review of additional disclosures re: option backdating and American Tower
3.50 preparation of Loss Causation memorandum and discussion with Beth Hoffman
1.50 discussions with Lynda Grant, review of recent disclosures, Class Period and Loss Causation issues
29.50

OUT OF POCKET EXPENSES

Vickers Stock Research Reports for Institutional Activity	\$350.00
Fitch Group/Factiva Retrieval of News Articles re: AMT	<u>\$60.00</u>
Total	<u>\$410.00</u>

MULHOLLAND & COMPANY, L.L.C.

Exhibit II

ECONOMIC & VALUATION
ADVISORY SERVICES

225 STATE ROAD
MEDIA, PA 19063
TELEPHONE: (610) 891-9852
FACSIMILE: (610) 891-6936

December 5, 2007

Christopher J. Keller, Esquire
Labaton Sucharow & Rudoff LLP
100 Park Avenue
12th Floor
New York, NY 10017-5563

Re: American Tower Corporation Securities Litigation

INVOICE # 2

Preparation of event study and t-stat analysis to determine the statistical significance of curative disclosures. Detail review of various comparative indices. Analysis of several curative disclosures after the Class Period. Various discussions with counsel. Preparation of additional damage analyses including both a two-trader and one-trader model. Continued review of 90-day look-back adjustments. Review of defendants' motion and discussed various issues with counsel. Continued analyses of inflation and true value throughout the Class Period. Detailed analysis of institution hold through and institutional trading activity. Additional revision to damage analysis, inflation per share consultation with counsel in preparation of mediation.

Paul Mulholland's Time 68 hours (see attached) @ \$325 per hour.....\$22,100.00

PAUL MULLHOLLAND'S TIME

01/24/07 American Tower
03/04/07 American Tower
03/05/07 American Tower
03/19/07 American Tower
03/22/07 American Tower
04/23/07 American Tower
05/08/07 American Tower
05/09/07 American Tower
05/10/07 American Tower
05/11/07 American Tower
05/18/07 American Tower
05/21/07 American Tower
06/14/07 American Tower
06/15/07 American Tower
08/20/07 American Tower
08/23/07 American Tower

4.75 provided revised damage analysis to include additional disclosures
5.75 review if various comparative indices and review of industry disclosers and industry price movements
7.25 event study and T-stat analysis, determination of an appropriate "control period"
5.00 revision to event study and initial determination of true value and inflation during the Class Period, various discussion with counsel
3.75 comparison to Bloomberg Telecom Index, to several other indices and American Tower, preparation of various graphs, discussion with counsel re: loss causation issues
4.75 review of amended consolidated complaint
7.50 update of event study and loss causation issues, detailed review of insider and institutional trading activity
6.00 revisions to true value and inflation during the Class Period, review of SEC reports and detailed review of additional public disclosures re: option backdating
5.75 preparation of revised 10b-5 damages based on results of the event study
4.25 updated 10b-5 damage analysis using under various assumptions (one-trader, two-trader and three-trader model)
1.50 review of defendants' motion to dismiss and discussion with counsel
2.75 analysis of comments in defendants motion to dismiss reports, discussion with counsel
0.75 discussion with counsel and minor revision to damage analysis
2.75 review of additional as requested by counsel, review of additional 90 day look back issues, additional analysis
2.25 update of damage analysis, discussions with counsel
3.25 various alternative to damages and discussions with counsel
68.00