March 5, 2007

Mr. W. Benjamin Moreland Executive Vice President and Chief Financial Officer Crown Castle International Corp. 510 Bering Drive Suite 600 Houston, Texas 77057-1457

Re: Crown Castle International Corp.

Form 10-Q for the Quarterly Period Ended September 30, 2006

Filed: November 6, 2006

File No. 001-16441

Dear Mr. Moreland:

We have reviewed your letter dated February 15, 2007. As previously requested, please provide us your SAB 99 materiality analysis for each reporting period affected by the errors.

You may contact Robert S. Littlepage at (202) 551-3361 or Kenya Wright Gumbs at (202) 551-3373 if you have questions regarding this comment. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

Larry Spirgel
Assistant Director