
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): September 2, 2014

Crown Castle International Corp.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

001-16441
(Commission
File Number)

76-0470458
(IRS Employer
Identification Number)

**1220 Augusta Drive
Suite 600
Houston, TX 77057**
(Address of Principal Executive Office)

Registrant's telephone number, including area code: (713) 570-3000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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ITEM 8.01 – OTHER ITEMS

On September 2, 2014, Crown Castle International Corp. (“Crown Castle”) issued a press release announcing that it has received from the Internal Revenue Service a favorable private letter ruling providing that the real property portion of Crown Castle’s indoor and outdoor small cell networks and the related rents qualify as real property and rents from real property, respectively, under the rules governing real estate investment trusts. The press release is filed herewith as Exhibit 99.1 and is incorporated by reference herein.

ITEM 9.01 – FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated September 2, 2014

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CROWN CASTLE INTERNATIONAL CORP.

By: /s/ E. Blake Hawk

Name: E. Blake Hawk

Title: Executive Vice President and General Counsel

Date: September 2, 2014

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated September 2, 2014



NEWS RELEASE
September 2, 2014

FOR IMMEDIATE RELEASE

Contacts: Jay Brown, CFO
Son Nguyen, VP — Corporate Finance
Crown Castle International Corp.
713-570-3050

**CROWN CASTLE RECEIVES FAVORABLE PRIVATE LETTER
RULING FROM INTERNAL REVENUE SERVICE**

September 2, 2014 — HOUSTON, TEXAS — Crown Castle International Corp. (NYSE: CCI) (“Crown Castle”) announced today that it has received from the Internal Revenue Service a favorable private letter ruling (“PLR”) with respect to the real property portion of Crown Castle’s small cell networks. The PLR provides that the real property portion of Crown Castle’s indoor and outdoor small cell networks and the related rents qualify as real property and rents from real property, respectively, under the rules governing real estate investment trusts (“REIT”).

As previously announced, Crown Castle commenced operations as a REIT effective January 1, 2014. Subject to the approval of its Board of Directors, Crown Castle expects to take appropriate action to include the qualifying portion of its small cell systems as part of the REIT effective January 1, 2015. Certain non-qualified assets related to Crown Castle’s small cell systems will continue to be held in taxable REIT subsidiaries.

ABOUT CROWN CASTLE

Crown Castle provides wireless carriers with the infrastructure they need to keep people connected and businesses running. With approximately 40,000 towers and 13,000 small cell nodes supported by approximately 6,000 miles of fiber, Crown Castle is the nation’s largest provider of shared wireless infrastructure with a significant presence in the top 100 US markets. In addition, Crown Castle operates approximately 1,800 towers in Australia. For more information on Crown Castle, please visit www.crowncastle.com.

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Cautionary Language Regarding Forward-Looking Statements

This press release contains forward-looking statements that are based on Crown Castle management's current expectations. Such statements include plans, projections and estimates regarding (i) the inclusion of a portion of the small cell networks as part of the REIT, including the timing thereof, and (ii) the proposed merger of Crown Castle with and into Crown Castle REIT Inc., a wholly-owned subsidiary of Crown Castle ("CCR"), and the special meeting of stockholders relating thereto. Such forward-looking statements are subject to certain risks, uncertainties and assumptions, including prevailing market conditions and other factors. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those expected. More information about potential risk factors that could affect Crown Castle and its results is included in Crown Castle's filings with the Securities and Exchange Commission ("SEC"). The term "including," and any variation thereof, means "including, without limitation."

Additional Information

This communication does not constitute an offer to sell or the solicitation of an offer to buy securities or a solicitation of any vote or approval. CCR has filed with the SEC a registration statement on Form S-4 containing a proxy statement of Crown Castle and a prospectus of CCR with respect to the proposed merger of Crown Castle with and into CCR. The registration statement has not yet become effective. Notice of a special meeting and a definitive proxy statement/prospectus are expected to be mailed to holders of shares of Crown Castle's common stock and 4.50% Mandatory Convertible Preferred Stock, Series A, as of the record date to be determined by Crown Castle's board of directors. **INVESTORS ARE URGED TO READ THE FORM S-4 AND PROXY STATEMENT/PROSPECTUS (INCLUDING ALL AMENDMENTS AND SUPPLEMENTS THERETO) AND ANY OTHER RELEVANT DOCUMENTS THAT ARE FILED WITH THE SEC BECAUSE THEY WILL CONTAIN IMPORTANT INFORMATION ABOUT THE PROPOSED MERGER.** You may obtain documents free of charge at the website maintained by the SEC at <http://www.sec.gov>. In addition, you may obtain documents filed with the SEC by Crown Castle and CCR free of charge by contacting Investor Relations, Crown Castle International Corp., 1220 Augusta Drive, Suite 600, Houston, Texas 77057, 713-570-3050, or you may visit the investor relations section of Crown Castle's website at <http://investor.crowncastle.com> for copies of any such document.

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Crown Castle, its directors and executive officers and certain other members of management and employees may be deemed to be participants in the solicitation of proxies from holders of Crown Castle's common stock in connection with the proposed merger. Information regarding the persons who may, under the rules of the SEC, be considered participants in the solicitation of proxies in connection with the proposed merger will be included in the Form S-4 and proxy statement/prospectus. INFORMATION ABOUT THE DIRECTORS AND EXECUTIVE OFFICERS OF CROWN CASTLE AND THEIR OWNERSHIP OF CROWN CASTLE CAPITAL STOCK IS SET FORTH IN THE PROXY STATEMENT FOR CROWN CASTLE'S 2014 ANNUAL MEETING OF STOCKHOLDERS. INVESTORS MAY OBTAIN ADDITIONAL INFORMATION REGARDING THE INTERESTS OF SUCH PARTICIPANTS BY READING THE FORM S-4 AND PROXY STATEMENT/PROSPECTUS FOR THE PROPOSED MERGER.

Investors should read the Form S-4 and proxy statement/prospectus carefully before making any voting or investment decisions.

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