

Mail Stop 3720

June 26, 2007

Mr. Michael D. Weaver  
President and Chief Executive Officer  
Otelco Inc.  
505 Third Avenue East  
Oneonta, AL 35121

**RE: Otelco, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 001-32362**

Dear Mr. Weaver:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director