



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

January 15, 2009

Via U.S. Mail and Facsimile to (205) 274-8999

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

**Re: Otelco, Inc.
Form 10-K for the year ended December 31, 2007
and Documents Incorporated Therein By Reference
File No. 001-32362**

Dear Mr. Weaver:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spiegel
Larry Spiegel
Assistant Director