



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 22, 2010

Via U.S. Mail and Fax

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

**Re: Otelco Inc.
Item 4.02 Form 8-K/A
Filed March 1, 2010
File No. 001-32362**

Dear Mr. Weaver:

We have completed our review of your Form 8-K/A and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director