



DIVISION OF  
CORPORATION FINANCE

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

July 11, 2013

Via E-Mail

Richard Monto  
General Counsel  
Neutral Tandem, Inc.  
550 West Adams Street, Suite 900  
Chicago, IL 60661

**Re: Neutral Tandem, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 8, 2013  
File No. 001-33778**

Dear Mr. Monto:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director

cc: Via E-Mail  
Ryan Loneman, Esq.  
Ted Peto, Esq.  
Kirkland & Ellis LLP