



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2012

Via E-mail

Mr. Curtis O. Kawlewski  
Chief Financial Officer  
New Ulm Telecom Inc.  
27 North Minnesota Street  
New Ulm, Minnesota 56073

**Re: New Ulm Telecom Inc.  
Form 10-K for the year ended December 31, 2011  
Filed on March 26, 2012  
File No. 0-03024**

Dear Mr. Kawlewski:

We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents.

Please respond to this letter within ten business days by amending your filing or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 9A. Controls and Procedures, page 73

1. It appears to us that you have assessed the effectiveness of your internal control over financial reporting but you have not included management's annual report on internal control over financial reporting. Please revise to provide a report of management on the registrant's internal control over financial reporting that includes all the disclosures required by Item 308(a) and (c) Regulation S-K.

Further please refer to the third paragraph of this page and delete your reference to Item 308T since it is no longer applicable.

Please file all correspondence over EDGAR. 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 Exchange Act rules

Mr. Curtis O. Kawlewski  
New Ulm Telecom Inc.  
September 27, 2012  
Page 2

require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact Ivette Leon, Assistant Chief Accountant, at (202) 551-3351 or Carlos Pacho, Senior Assistant Chief Accountant, at (202) 551-3835 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Carlos Pacho for

Larry Spigel  
Assistant Director