



DIVISION OF
CORPORATION FINANCE

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

November 10, 2010

Bill Otis
Chief Executive Officer
New Ulm Telecom, Inc.
27 North Minnesota Street
New Ulm, Minnesota

Re: New Ulm Telecom, Inc.
Form 10-K for Year Ended December 31, 2009
Filed March 29, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
Filed August 12, 2010
File No. 000-03024

Dear Mr. Otis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Paul Fischer for
Larry Spigel
Assistant Director