



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 4, 2009

By U.S. Mail and facsimile to (907) 297-3100

Ms. Liane Pelletier
Chief Executive Officer,
Chairman of the Board and President
Alaska Communications Systems Group, Inc.
600 Telephone Ave.
Anchorage, AK 99503-6091

**RE: Alaska Communications Systems Group, Inc.
Form 10-K for the year ended December 31, 2008, as amended
and Document Incorporated by Reference
Filed March 9, 2009
File No. 000-28167**

Dear Ms. Pelletier:

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

Sincerely,

/s/ Larry Spiegel

Larry Spiegel
Assistant Director