



DIVISION OF
CORPORATION FINANCE

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

February 6, 2019

Laurie Butcher
Senior Vice President of Finance
Alaska Communications Systems Group
600 Telephone Avenue
Anchorage, Alaska 99503-6091

**Re: Alaska Communications Systems Group Inc.
Form 10-K for the Year Ended December 31, 2017
Filed March 16, 2018
File No. 001-38341**

Dear Ms. Butcher:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Telecommunications