



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 12, 2008

Via U.S. Mail and Fax 907-868-9888

Mr. Ronald A. Duncan
President
GCI, Inc.
2550 Denali Street
Suite 1000
Anchorage, Alaska 99503

**Re: GCI, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 7, 2008
File No. 0-05890**

Dear Mr. Duncan:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director