



DIVISION OF  
CORPORATION FINANCE

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

Mr. John M. Lowber  
Principal Financial and Accounting Officer  
GCI, Inc.  
2550 Denali Street  
Suite 1000  
Anchorage, Alaska 99503

November 21, 2008

RE:           **GCI, Inc.**  
              **Item 4.02 Form 8-K**  
              **Filed November 6, 2008, as amended November 18, 2008**  
              **File No. 0-05890**

Dear Mr. Lowber:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director