



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 6, 2010

Mr. G. Wilson Hughes
President
GCI, Inc.
2550 Denali Street, Suite 1000
Anchorage, Alaska 99503

Re: GCI, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 12, 2010
File No. 0-5890

Dear Mr. Hughes:

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

Sincerely,

Larry Spigel
Assistant Director