

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): August 11, 2009

General Communication, Inc.

(Exact name of registrant as specified in its charter)

State of Alaska	000-15279	92-0072737
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

2550 Denali Street, Suite 1000, Anchorage, Alaska	99503
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (907) 868-5600

NONE

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

## **Section 4 – Matters Related to Accountants and Financial Statements**

### **Item 4.01 Changes in Registrant’s Certifying Accountant.**

#### **(a) Dismissal of KPMG LLP**

KPMG LLP (“KPMG”) was previously the principal accountants for General Communication, Inc. (the “Company”) and its subsidiaries. On August 11, 2009 (the “Dismissal Date”), KPMG was dismissed as the Company’s independent registered public accounting firm based upon the recommendation of the Audit Committee of the Board of Directors of the Company (the “Committee”).

The audit reports of KPMG on the consolidated financial statements of the Company as of and for the years ended December 31, 2008 and 2007, and on the effectiveness of internal control over financial reporting as of December 31, 2008 and 2007, did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, except as follows:

1) KPMG’s report on the consolidated financial statements of the Company as of and for the years ended December 31, 2008 and 2007, contained a separate paragraph stating that “As discussed in Note 1(ai) to the financial statements, the Company has elected to change its method of accounting for recording depreciation on their property and equipment placed in service in 2008.”

2) KPMG’s report on the effectiveness of internal control over financial reporting as of December 31, 2008 indicates that the Company did not maintain effective internal control over financial reporting as of December 31, 2008 because of the effect of material weaknesses on the achievement of the objectives of the control criteria and contains an explanatory paragraph that states that:

- the entity-level control related to the selection and application of accounting policies in accordance with generally accepted accounting principles (“GAAP”) was not designed to include policies and procedures to periodically review accounting policies to ensure ongoing GAAP compliance; and
- the internal control over financial reporting at Alaska DigiTel (a wholly-owned subsidiary) does not include activities adequate to i) timely identify changes in financial reporting risks, ii) monitor the continued effectiveness of controls, and iii) does not include staff with adequate technical expertise to ensure that policies and procedures necessary for reliable interim and annual financial statements are selected and applied.

3) KPMG’s report on the effectiveness of internal control over financial reporting as of December 31, 2007 indicates that the Company did not maintain effective internal control over financial reporting as of December 31, 2007 because of the effect of material weaknesses on the achievement of the objectives of the control criteria and contains an explanatory paragraph that identifies material weaknesses related to the following:

- information technology program development and change controls over the unified billing system and related monitoring controls;
- share-based payment arrangements;
- entity-level control related to the selection and application of accounting policies; and
- policies and procedures over recording depreciation expense during interim reporting periods.

During the Company's two most recent fiscal years and through the Dismissal Date, there were no disagreements (as defined in Item 304 of Regulation S-K) with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of KPMG, would have caused it to make reference in connection with its opinion to the subject matter of the disagreement.

During the Company's two most recent fiscal years and through the Dismissal Date, there were no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K) except that KPMG advised the Company that it did not maintain effective internal control over financial reporting because of the effect of material weaknesses on the achievement of the objectives of the control criteria, as described above.

The Company provided KPMG with a copy of this Report prior to its filing with the Securities and Exchange Commission (the "SEC") and requested KPMG to furnish the Company with a letter addressed to the SEC, stating whether or not it agrees with the statements made above and, if not, stating the respects in which they do not agree. A copy of such letter, dated August 17, 2009, is filed as Exhibit 16.1 to this Report.

(b) Engagement of Grant Thornton LLP

On August 11, 2009 (the "Engagement Date"), the Committee approved the appointment of Grant Thornton LLP (the "Current Accountants") as the Company's independent registered public accounting firm for the year ending December 31, 2009. Also on August 11, 2009, the Board of Directors of the Company ratified the Committee's approval of the appointment of the Current Accountants.

During the Company's two most recent fiscal years and through the Engagement Date, neither the Company nor anyone on its behalf consulted the Current Accountants regarding either (1) the application of accounting principles to a specified transaction regarding the Company, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements; or (2) any matter regarding the Company that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions to Item 304 of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

**Section 9 – Financial Statements and Exhibits**

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

Exhibit No.    Description

16.1            Letter from KPMG LLP to the Securities and Exchange Commission dated August 17, 2009.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

GENERAL COMMUNICATION, INC.

(Registrant)

Date: August 17, 2009.

By: /s/ John M. Lowber

Name: John M. Lowber

Title: Senior Vice President, Chief Financial Officer,  
Secretary and Treasurer  
(Principal Financial Officer)

## EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from KPMG LLP to the Securities and Exchange Commission dated August 17, 2009.

August 17, 2009

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for General Communication, Inc. and, under the date of March 20, 2009, we reported on the consolidated financial statements of the Company as of and for the years ended December 31, 2008 and 2007 and the effectiveness of internal control over financial reporting as of December 31, 2008. On August 11, 2009, we were dismissed. We have read the Company's statements included under Item 4.01a of its Form 8-K dated August 17, 2009, and we agree with such statements, except we are not in a position to agree or disagree with the Company's statement that the change was recommended by the Audit Committee of the Board of Directors.

Very truly yours,

(signed) KPMG LLP

KPMG LLP