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CERTIFIED MAIL

Return Receipt Requested

Receipt No: 7000-0600-0026-7456-7233

Human Resources

Date: March 15, 2002

To: Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Top Hat Plan Exemption

This letter constitutes a filing under 20 C.F.R. § 2520.104-24 on behalf of Alaska Communications Systems Holdings, Inc. ("ACS") (EIN: 91-1921377). Effective November 16, 2001, ACS established, and now maintains, an employee welfare benefit plan known as the "Alaska Communications Systems Executive Retiree Health Benefit Plan" (the "Plan"). The Plan is unfunded and primarily for the purpose of providing welfare benefits to a select group of management or highly compensated employees. Currently, the Plan has 13 employee participants. Under the terms of the Plan, additional executive officers may become covered under the Plan. Furthermore, the Plan may be amended by ACS from time to time. This filing is intended also to cover the Plan as it may subsequently be amended (or its coverage expanded) from time to time in the future.

If you require any additional information, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Priscilla B. Andres". The signature is written in a cursive, flowing style.

Priscilla B. Andres
Vice President, Administration

U.S. DEPARTMENT OF LABOR
PWBA PENSION DISCLOSURE

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Vice President, Administration

ACS

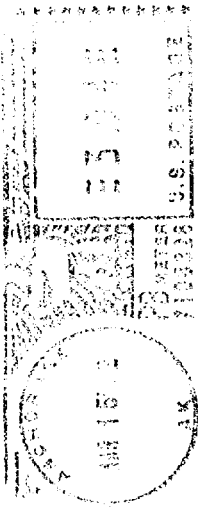
Alaska Communications Systems

600 Telephone Avenue #15
Anchorage, Alaska 99503-6091

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Washington, D.C. 20210

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