

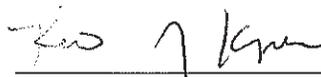
Attachment B

Declaration of Kevin Kuper

1. I am the Director, Supply Chain Management, for ACS. I have approximately 10 years of experience with ACS in the purchasing of materials used in network deployment and in the management of inventory, and before that I performed similar functions for 8 years with Udelhoven Oilfield System Services, Inc.
2. I have reviewed the list of inventory items presented in Confidential Attachment A to these “Comments of Alaska Communications Systems” and I am familiar with the quantities and the costs of the 18 listed items in ACS’s inventory. The files presented in Confidential Attachment A accurately represent the current quantities in ACS’s inventory and the costs of each of these 18 items.
3. The information provided in this filing is based on records from SAP Inventory Management System employed by ACS, part of the SAP Enterprise Management System used by ACS company-wide, for all materials purchased for use in the network. The Inventory Management System integrates in real time with the other modules within the Enterprise Management System, such as the General Ledger, Purchasing, Invoicing and Project Systems. Items purchased for use in ACS’s network are reflected in the SAP Purchasing system, and appear in the Inventory Management System while they are kept in inventory (that is, before they are deployed). When an item is received from the vendor and matched to the purchase order, the goods are marked as “received” in the Inventory Management System. The item’s value as shown in the Inventory

Management System at any given time is based on a moving average of the prices of all such items currently in the inventory. The SAP system automatically recalculates the moving average value of each item when goods are received in inventory or when goods leave the inventory to be deployed. The value of the items issued out of inventory for a capital project is based on the moving average price of the item at the time of issue.

4. The foregoing is true and complete as of the date hereof to the best of my information, knowledge and belief.



Kevin Kuper
January 6, 2014