February 24, 2006

## By Facsimile and U.S. Mail

Mr. Paul S. Pressler President and Chief Executive Officer The Gap, Inc. Two Folsom Street San Francisco, CA 94105

Re: The Gap, Inc.

Form 10-K for Fiscal Year Ended January 29, 2005

Filed March 28, 2005 File No. 1-7562

Form 10-Q for Fiscal Quarter Ended July 30, 2005

Filed September 1, 2005

File No. 1-7562

Dear Mr. Pressler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief