

Mail Stop 3561

March 11, 2008

Via fax (415-427-7475) and mail

Mr. Thomas J. Lima  
Vice President and Associate General Counsel  
The Gap, Inc.  
Two Folsom Street  
San Francisco, CA 94105-1205

**Re: The Gap, Inc.  
Form 10-K for Fiscal Year Ended  
February 3, 2007  
Filed April 2, 2007  
File No. 001-07562**

Dear Mr. Lima:

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

Sincerely,

John Reynolds  
Assistant Director