## Via U.S. Mail and Facsimile (415-427-5925)

Glenn K. Murphy Chairman and Chief Executive Officer The Gap, Inc. Two Folsom Street San Francisco, California 94105

Re: The Gap, Inc.

Form 10-K for the Fiscal Year Ended February 2, 2008

Filed March 28, 2008 File No. 1-07562

Response Letter Dated February 4, 2009

Dear Mr. Murphy:

We refer you to our comment letter dated January 21, 2009 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance