

Mail Stop 6010

December 11, 2007

J. Patrick Gallagher, Jr.  
Chief Executive Officer  
Arthur J. Gallagher & Co.  
Two Pierce Place  
Itasca, IL 60143

**Re: Arthur J. Gallagher & Co.  
Definitive Proxy Statement  
Filed April 5, 2007  
File No. 001-09761**

Dear Mr. Gallagher:

We have completed our review of your executive compensation and related disclosure and have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3635.

Sincerely,

Tim Buchmiller  
Senior Attorney