

Mail Stop 3561

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