

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