

Mail Stop 3010

January 5, 2010

Via U.S. Mail and Facsimile 866.618.0806

Mr. Christopher J. Lafond  
Chief Financial Officer  
Gartner, Inc.  
P.O. Box 10212  
56 Top Gallant Road  
Stamford, CT 06902-7700

**Re: Gartner, Inc.**  
**Form 10-K for fiscal year ended December 31, 2008**  
**Filed February 20, 2009**  
**Form 10-Q for the period ended September 30, 2009**  
**Filed October 30, 2009**  
**File No. 1-14443**

Dear Mr. Lafond:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief