

Mail Stop 4561

February 12, 2008

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

**Re: Gartner, Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
File No. 1-14443**

Dear Mr. Lafond:

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

Sincerely,

Kevin Woody  
Branch Chief