UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-Q

(Mark One)

☑ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

For the quarterly period ended March 31, 2008

OR

o **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number 1-14443

GARTNER, INC.
(Exact name of Registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	04-3099750 (I.R.S. Employer Identification Number)
P.O. Box 10212 56 Top Gallant Road Stamford, CT (Address of principal executive offices)	06902-7700 (Zip Code)

Registrant's telephone number, including area code: (203) 316-1111

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☑ No o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☑	Accelerated filer o	Non-accelerated filer o (Do not check if a smaller reporting company)	Smaller Reporting Company o

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes o No ☑

As of April 30, 2008, 94,564,587 shares of the registrant's common shares were outstanding.

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PART I FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

GARTNER, INC.
Condensed Consolidated Balance Sheets
(Unaudited, in thousands)

	March 31, 2008	December 31, 2007
Assets		
Current assets:		
Cash and cash equivalents	$ 95,935	$ 109,945
Fees receivable, net	327,243	354,926
Deferred commissions	51,543	53,537
Prepaid expenses and other current assets	46,089	39,382
Total current assets	520,810	557,790
Property, equipment and leasehold improvements, net	64,372	66,551
Goodwill	416,565	416,181
Intangible assets, net	3,230	3,645
Other assets	90,824	89,043
Total Assets	$ 1,095,801	$ 1,133,210
Liabilities and Stockholders' Equity		
Current liabilities:		
Accounts payable and accrued liabilities	$ 154,046	$ 215,990
Deferred revenues	450,275	423,522
Current portion of long-term debt	268,000	236,500
Total current liabilities	872,321	876,012
Long-term debt	153,000	157,500
Other liabilities	88,091	82,200
Total Liabilities	1,113,412	1,115,712
Stockholders' Equity		
Preferred stock	—	—
Common stock	78	78
Additional paid-in capital	542,576	545,654
Unearned compensation, net	(260)	(386)
Accumulated other comprehensive income, net	20,749	23,641
Accumulated earnings	344,102	322,557
Treasury stock, at cost	(924,856)	(874,046)
Total Stockholders' (Deficit) Equity	(17,611)	17,498
Total Liabilities and Stockholders' (Deficit) Equity	$ 1,095,801	$ 1,133,210

See the accompanying notes to the condensed consolidated financial statements.

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GARTNER, INC.
Condensed Consolidated Statements of Operations
(Unaudited, in thousands, except per share data)

	Three Months Ended March 31, 2008	Three Months Ended March 31, 2007
Revenues:		
Research	$ 189,541	$ 158,800
Consulting	78,118	76,267
Events	20,574	26,927
Other	1,866	2,203
Total revenues	290,099	264,197
Costs and expenses:		
Cost of services and product development	125,960	123,356
Selling, general and administrative	130,886	115,107
Depreciation	6,509	5,735
Amortization of intangibles	414	529
Total costs and expenses	263,769	244,727
Operating income	26,330	19,470
Interest expense, net	(4,715)	(6,263)
Other income (expense), net	523	(38)
Income before income taxes	22,138	13,169
Provision for income taxes	7,545	4,192
Income from continuing operations	14,593	8,977
Discontinued operations, net of taxes:		
Loss from discontinued operations	(338)	(785)
Gain on disposal of discontinued operations	7,289	—
Income (loss) from discontinued operations	6,951	(785)
Net income	$ 21,544	$ 8,192
Income per common share:		
Basic:		
Income from continuing operations	$ 0.15	$ 0.09
Loss from discontinued operations	—	(0.01)
Gain on disposal of discontinued operations	0.07	—
Income per share	$ 0.22	$ 0.08
Diluted:		
Income from continuing operations	$ 0.14	$ 0.09
Loss from discontinued operations	—	(0.01)
Gain on disposal of discontinued operations	0.07	—
Income per share	$ 0.21	$ 0.08
Weighted average shares outstanding:		
Basic	97,790	103,521
Diluted	101,363	108,263

See the accompanying notes to the condensed consolidated financial statements.

GARTNER, INC.
Condensed Consolidated Statements of Cash Flows
(Unaudited, in thousands)

	Three Months Ended March 31, 2008	Three Months Ended March 31, 2007
Operating activities:		
Net income	$ 21,544	$ 8,192
Adjustments to reconcile net income to net cash provided (used) by operating activities:		
Loss from discontinued operations	338	785
Gain on disposal of discontinued operations	(7,289)	—
Depreciation and amortization of intangibles	6,923	6,264
Stock-based compensation expense	6,632	5,566
Excess tax benefits from stock-based compensation expense	(1,076)	(3,535)
Deferred taxes	(476)	(1,117)
Amortization and writeoff of debt issue costs	184	693
Changes in assets and liabilities:		
Fees receivable, net	28,575	19,511
Deferred commissions	2,329	5,071
Prepaid expenses and other current assets	(7,183)	(15,874)
Other assets	(3,029)	(2,467)
Deferred revenues	27,417	13,011
Accounts payable, accrued, and other liabilities	(60,672)	(36,322)
Cash provided (used) by operating activities	14,217	(222)
Investing activities:		
Additions to property, equipment and leasehold improvements	(7,510)	(4,777)
Proceeds from sale of discontinued operations	8,075	—
Cash provided (used) in investing activities	565	(4,777)
Financing activities:		
Proceeds from interest rate swap termination	—	1,167
Proceeds from stock issued for stock plans	5,368	11,984
Proceeds from debt issuance	30,000	405,000
Payments for debt issuance costs	—	(1,257)
Payments on debt	(3,000)	(370,000)
Purchases of treasury stock	(65,270)	(23,001)
Excess tax benefits from stock-based compensation	1,076	3,535
Cash (used) provided by financing activities	(31,826)	27,428
Net (decrease) increase in cash and cash equivalents	(17,044)	22,429
Effects of exchange rates on cash and cash equivalents	3,034	864
Cash and cash equivalents, beginning of period	109,945	67,801
Cash and cash equivalents, end of period	$ 95,935	$ 91,094

See the accompanying notes to the condensed consolidated financial statements.

GARTNER, INC.

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)

Note 1 — Basis of Presentation

These interim condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") for interim financial information and with the instructions to Form 10-Q and should be read in conjunction with the consolidated financial statements and related notes of Gartner, Inc. ("Gartner" or the "Company") filed in its Annual Report on Form 10-K for the year ended December 31, 2007.

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of operating revenues and expenses. These estimates are based on management's knowledge and judgments. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation of financial position, results of operations and cash flows at the dates and for the periods presented have been included. The results of operations for the three months ended March 31, 2008, may not be indicative of the results of operations for the remainder of 2008.

The Company sold its Vision Events business in the first quarter of 2008 and has reported the results of operations of the Vision Events business as a discontinued operation (See Note 2 — Discontinued Operations). As a result, the prior year Condensed Consolidated Statement of Operations for the three months ended March 31, 2007, has been restated to present the results of operations of the Vision Events business as a discontinued operation in order to be consistent with the current year presentation.

Note 2 — Discontinued Operations

In the first quarter of 2008, the Company sold its Vision Events business, which had been part of the Company's Events segment, for a cash purchase price of $11.4 million. The Company realized net cash proceeds from the sale of approximately $8.1 million. The Vision Events business generated revenues of approximately $21.0 million for the full year 2007 and hosted 16 events. The business employed 47 associates.

The Company recorded a net gain on the sale of approximately $7.3 million, after deducting direct costs to sell, an allocated write-off of $1.8 million of Events segment goodwill, and related tax charges. The goodwill charge was recorded in accordance with SFAS No. 142, "Goodwill and Other Intangible Assets," which requires an allocated portion of goodwill to be included in the gain or loss on disposal of a portion of a reporting unit. As of December 31, 2007, the recorded assets and liabilities of the Vision Events business consisted primarily of $3.3 million of accounts receivable and prepaid expenses, while recorded liabilities consisted primarily of $3.4 million of deferred revenues. These amounts were not material to the Company's Condensed Consolidated Balance Sheet as of December 31, 2007.

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets," the operating results of the Vision Events business have been reported separately as a discontinued operation for all periods presented. For the three months ended March 31, 2008 and 2007, the Vision Events business had zero revenues while the net loss from discontinued operations, net of taxes, was $(0.3) million and $(0.8) million, respectively. The Vision Events business normally did not hold events in the first quarter of the Company's fiscal year.

Note 3 — Comprehensive Income

The components of comprehensive income for the three months ended March 31, 2008 and 2007 are as follows (in thousands):

	Three Months Ended March 31,	
	2008	2007
Net income:	$ 21,544	$ 8,192
Other comprehensive (loss) income, net of tax:		
Foreign currency translation adjustments	208	765
Unrealized loss on interest rate swap	(2,970)	(1,085)
Realized gain on terminated interest rate swap	—	1,167
Amortization of realized gain on terminated interest rate swap	(111)	(134)
Amortization of pension unrealized (gain) loss	(19)	32
Other comprehensive (loss) income	(2,892)	745
Comprehensive income	$ 18,652	$ 8,937

Note 4 — Computations of Income per Share of Common Stock

The following table sets forth the reconciliation of basic and diluted income per share (in thousands, except per share data):

	Three Months Ended March 31, 2008	Three Months Ended March 31, 2007
Numerator:		
Net income used for calculating basic and diluted income per share	$ 21,544	$ 8,192
Denominator:		
Weighted average number of common shares used in the calculation of basic income per share	97,790	103,521
Common stock equivalents associated with stock-based compensation plans	3,573	4,742
Shares used in the calculation of diluted income per share (1)	101,363	108,263
Basic income per share (2)	$ 0.22	$ 0.08
Diluted income per share (2)	$ 0.21	$ 0.08

(1) For the three months ended March 31, 2008 and 2007, 1.8 million and 0.5 million options and other common share equivalents, respectively, were not included in the computation of diluted income per share because the effect would have been anti-dilutive.

(2) The results for the three months ended March 31, 2008 and 2007 include $0.07 and $(0.01) per share, respectively, from discontinued operations.

Note 5 — Stock-Based Compensation

The Company grants stock-based compensation awards as an incentive for employees and directors to contribute to the Company's long-term success. The Company's stock compensation awards include stock options, stock-settled stock appreciation rights, restricted stock, service- and performance-based restricted stock units, and common stock equivalents. At March 31, 2008, the Company had 5.4 million shares of common stock available for awards of stock-based compensation under its 2003 Long Term Incentive Plan.

The Company accounts for stock-based compensation in accordance with Statement of Financial Accounting Standards 123(R), Share-Based Payment ("SFAS No. 123(R)"), as interpreted by SEC Staff Accounting Bulletins No. 107 ("SAB No. 107") and No. 110 ("SAB No. 110"). Under SFAS No. 123(R), stock-based compensation expense is based on the fair value of the award on the date of grant, which is recognized over the related service period, net of estimated forfeitures. The service period is the period over which the related service is performed, which is generally the same as the vesting period. At the present time, the Company issues treasury shares upon the exercise or settlement of stock-based compensation awards.

The Company recognized the following amounts of stock-based compensation expense under SFAS No. 123(R) in the Condensed Consolidated Statement of Operations (in thousands):

	Three Months Ended March 31, 2008	Three Months Ended March 31, 2007
Costs of services and product development expense	$2,811	$2,567
Selling, general, and administrative expense	3,821	3,000
Total stock-based compensation expense (1)	$6,632	$5,567

(1) Includes $0.6 million and $0.3 million for charges related to retirement-eligible employees in 2008 and 2007, respectively.

As of March 31, 2008, the Company had $64.8 million of total unrecognized stock-based compensation cost, which is expected to be recognized as stock-based compensation expense over the remaining weighted-average service period of approximately 2.5 years. For the three months ended March 31, 2008, excess tax benefits realized from the exercise of stock-based compensation awards was $1.1 million, compared to $3.5 million for the three months ended March 31, 2007.

Stock-Based Compensation Awards

The following disclosures provide information regarding the Company's stock-based compensation awards, all of which are classified as equity awards in accordance with SFAS No. 123(R):

Stock Options and Stock Appreciation Rights

For the three months ended March 31, 2008 and 2007, the Company recognized $1.0 million and $1.7 million of expense related to stock options, respectively. A summary of the changes in stock options outstanding during the three months ended March 31, 2008 follows:

	Options in millions	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term
Outstanding at December 31, 2007	9.9	$11.02	4.31 years
Granted (1)	—	—	—
Forfeited or expired	(0.1)	10.99	nm
Exercised (2)	(0.5)	10.99	nm
Outstanding at March 31, 2008 (3)	9.3	$11.02	4.05 years
Vested and exercisable at March 31, 2008 (3)	8.1	$11.04	3.97 years

nm=not meaningful

(1) The Company did not grant any options in the three months ended March 31, 2008 and three months ended March 31, 2007.

(2) Options exercised during the first quarter of 2008 had an intrinsic value of $3.6 million. The Company received approximately $5.4 million in cash from stock option exercises in the first quarter of 2008.

(3) At March 31, 2008, options outstanding and options vested and exercisable had aggregate intrinsic values of $78.0 million and $68.0 million, respectively.

A summary of changes in the number of unvested stock options follows:

	Options in millions	Weighted Average Exercise Price
Nonvested options outstanding at December 31, 2007 (1)	1.4	$11.02
Granted	—	—
Forfeited	(0.1)	nm
Vested during the period	(0.1)	nm
Nonvested options outstanding at March 31, 2008 (2)	1.2	$10.93

nm=not meaningful

(1) Options generally vest ratably over a three-year vesting period. Options issued prior to 2005 expire in ten years from the grant date whereas options granted beginning in 2005 expire seven years from the grant date.

(2) Substantially all of these nonvested options are scheduled to vest prior to June 30, 2008.

For the three months ended March 31, 2008 and 2007, the Company recognized $0.9 million and $0.4 million of expense related to stock-settled stock appreciation rights (SARs). A summary of the changes in SARs outstanding during the three months ended March 31, 2008 follows:

	SARs in millions	Weighted Average Exercise Price	Weighted Average Grant Date Fair Value	Weighted Average Remaining Contractual Term
Outstanding at December 31, 2007	1.7	$17.07	$6.75	5.59 years
Granted (1)	0.8	18.10	6.37	6.88 years
Forfeited or expired	(0.1)	16.58	6.58	—
Exercised	—	—	6.01	—
SARs outstanding at March 31, 2008 (2)	2.4	$17.43	$6.61	5.81 years
Vested and exercisable at March 31, 2008	0.4	$17.09	$6.71	5.08 years

(1) SARs generally vest ratably over a four-year service period and expire in seven years.

(2) At March 31, 2008, SARs outstanding had an aggregate intrinsic value of $6.0 million.

The fair value of the Company's SARs was estimated on the date of grant using the Black-Scholes-Merton valuation model with the following weighted-average assumptions:

	Three Months Ended March 31, 2008	2007
Expected dividend yield (1)	0%	0%
Expected stock price volatility (2)	36%	33%
Risk-free interest rate (3)	2.84%	4.7%
Expected life in years (4)	4.8	4.8

(1) The dividend yield assumption is based on the history and expectation of the Company's dividend payouts. Historically, Gartner has not paid dividends on its common stock.

(2) Expected stock price volatility was based on both historical Gartner common stock prices and implied volatility from publicly traded options in Gartner common stock.

(3) The risk-free interest rate is based on the yield of a U.S. treasury bond with a similar maturity of the expected life of the award.

(4) The expected life in years is based on the "simplified" calculation provided for in SEC Staff Accounting Bulletin 107. The simplified method determines the expected life in years based on the vesting period and contractual terms as set forth when the award is made. The Company continues to use the simplified method for awards of stock-based compensation after January 1, 2008 as permitted by SEC Staff Accounting Bulletin 110 ("SAB No. 110"), since it does not have the necessary historical exercise and forfeiture data to determine an expected life for SARs. Originally, the use of the simplified method was due to expire on December 31, 2007, but SAB No. 110 permits continued use of the simplified method if the Company concludes that it is not reasonable to base its estimate of expected term on its experience with historical exercise patterns. The Company believes that it will be able to develop exercise data for SARs over time.

Restricted Stock, Restricted Stock Units, and Common Stock Equivalents

The fair value of restricted stock, restricted stock units (RSUs), and common stock equivalents (CSEs) is determined on the date of grant based on the market price of the Company's common stock. The fair value of these awards is recognized as compensation expense as follows: (i) restricted stock awards generally vest based on the achievement of a market condition and are expensed on a straight-line basis over three years; (ii) service-based RSUs vest ratably over four years and are expensed on a straight-line basis over four years; (iii) performance-based RSUs are subject to both performance and service conditions, vest ratably over four years, and are expensed on an accelerated basis as required by SFAS No. 123(R); and (iv) CSEs vest immediately and are recorded as expense on the date of grant.

A summary of the changes in restricted stock, RSUs, and CSEs during the three months ended March 31, 2008, is presented in the table below:

	Restricted Stock (5)	Weighted-Average Grant Date Fair Value	Restricted Stock Units (RSUs) (5)	Weighted-Average Grant Date Fair Value	Common Stock Equivalents (CSEs) (5)	Weighted-Average Grant Date Fair Value
Nonvested at December 31, 2007	200,000	$7.30	2,188,782	$18.33	—	$ —
Granted (1), (2)	—	—	1,345,731	18.10	5,853	19.97
Vested or settled (2)	—	—	(271,262)	21.85	(5,853)	19.97
Forfeited	—	—	(56,220)	17.71	—	—
Nonvested at March 31, 2008 (3), (4)	200,000	$7.30	3,207,031	$17.94	—	$ —

(1) Includes 0.6 million performance-based RSUs awarded to executives and 0.7 million service-based RSUs awarded to non-executive staff. The performance-based RSUs are subject to a performance condition tied to an annual percentage increase in the Company's subscription-based contract value for 2008. With respect to the performance condition, the 0.6 million performance-based RSUs represents the target amount, and the number of RSUs that will ultimately vest will be between 0% and 200% of the target amount, depending on which performance level is achieved. If a minimum performance condition is not met, the performance-based RSUs will be forfeited, and any compensation expense already recorded will be reversed.

(2) CSEs represent fees paid to directors. These vest immediately and are convertible into common shares when the director leaves the Board of Directors or earlier if the director elects to accelerate release.

(3) Vesting on the 200,000 shares of restricted stock held by our CEO is subject to a market condition, as follows: (i) 100,000 shares vest when the Company's common stock trades at an average price of $25 or more for sixty consecutive trading days; and (ii) 100,000 shares vest when the Company's common stock trades at an average price of $30 or more for sixty consecutive trading days.

(4) The weighted-average remaining contractual term of the RSUs is 1.8 years. The restricted stock has no defined contractual term.

(5) For the three months ended March 31, 2008, the Company recorded $0.1 million, $4.6 million, and $0.1 million in stock-based compensation expense for restricted stock, RSUs, and CSEs, respectively, compared to $0.5 million, $2.8 million, and $0.1 million in the prior year quarter, respectively.

Employee Stock Purchase Plan

The Company has an employee stock purchase plan (the "Plan") under which eligible employees are permitted to purchase Gartner common stock through payroll deductions, which may not exceed 10% of an employee's compensation (or $23,750 in any calendar year), at a price equal to 95% of the common stock price as reported by the NYSE at the end of each offering period.

At March 31, 2008, the Company had 1.9 million shares available for purchase under the Plan. The Plan is considered non-compensatory under SFAS No. 123(R), and as a result the Company does not record compensation expense for employee share purchases.

Note 6 — Segment Information

The Company manages its business in three reportable segments: Research, Consulting and Events. Research consists primarily of subscription-based research products, access to research inquiry, as well as peer networking services and membership programs. Consulting consists primarily of consulting, measurement engagements, and strategic advisory services. Events consists of various symposia, conferences, and exhibitions.

The Company evaluates reportable segment performance and allocates resources based on gross contribution margin. Gross contribution, as presented below, is defined as operating income excluding certain Cost of services and product development and SG&A expenses, depreciation, amortization of intangibles, and Other charges. Certain costs included in consolidated Cost of services and product development are not allocated to segment expense, primarily web maintenance and customer relationship database costs, and certain bonus and fringe charges. The accounting policies used by the reportable segments are the same as those used by the Company.

The Company does not identify or allocate assets, including capital expenditures, by operating segment. Accordingly, assets are not reported by segment because the information is not available and is not reviewed in the evaluation of segment performance or in making decisions in the allocation of resources.

The following tables present information about the Company's reportable segments (in thousands). The "Other" column includes certain revenues and other expenses unallocated to reportable segments, expenses allocated to operations that do not meet the segment reporting quantitative threshold, and other charges. There are no inter-segment revenues:

	Research	Consulting	Events	Other	Consolidated
Three Months Ended March 31, 2008 (1):					
Revenues	$ 189,541	$ 78,118	$ 20,574	$ 1,866	$ 290,099
Gross contribution	125,020	31,337	8,979	1,482	166,818
Corporate and other expenses					(140,488)
Operating income					$ 26,330

	Research	Consulting	Events	Other	Consolidated
Three Months Ended March 31, 2007 (1):					
Revenues	$ 158,800	$ 76,267	$ 26,927	$ 2,203	$ 264,197
Gross contribution	99,302	28,036	14,528	1,652	143,518
Corporate and other expenses					(124,048)
Operating income					$ 19,470

(1) Excludes the results of the Vision Events business (see Note 2 — Discontinued Operations).

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Note 7 — Goodwill and Intangible Assets

Changes in the carrying amount of goodwill, by reporting segment, for the three months ended March 31, 2008, are as follows:

	Balance December 31, 2007	Adjustments (1)	Currency Translation Adjustments	Balance March 31, 2008
Research	$ 289,199	$ —	$ 2,052	$ 291,251
Consulting	88,425	—	113	88,538
Events	36,475	(1,839)	58	34,694
Other	2,082	—	—	2,082
Total goodwill	$ 416,181	$ (1,839)	$ 2,223	$ 416,565

(1) The Company reduced Events segment goodwill by $1.8 million related to the sale of its Visions Events business (see Note 2—Discontinued operations).

The following table presents the Company's intangible assets subject to amortization (in thousands):

March 31, 2008	Customer Relationships	Noncompete Agreements	Total
Gross cost	$ 7,700	$ 505	$ 8,205
Accumulated amortization	(4,620)	(355)	(4,975)
Net	$ 3,080	$ 150	$ 3,230

December 31, 2007	Customer Relationships	Noncompete Agreements	Total
Gross cost	$ 7,700	$ 498	$ 8,198
Accumulated amortization	(4,235)	(318)	(4,553)
Net	$ 3,465	$ 180	$ 3,645

Aggregate amortization expense for the three-month periods ended March 31, 2008 and 2007 was $0.4 million and $0.5 million, respectively. The estimated future amortization expense for purchased intangibles is as follows (in thousands):

2008 (remaining nine months)	$ 1,194
2009	1,603
2010	433
	$ 3,230

Note 8 — Liabilities

The following table summarizes the activity related to the liability for restructuring programs recorded as Other charges in the Condensed Consolidated Statements of Operations in prior periods (in thousands):

	Workforce Reduction Costs	Excess Facilities Costs	Asset Impairments And Other	Total
Accrued liability at December 31, 2006	$ 681	$ 15,030	$ —	$ 15,711
Charges during first quarter of 2007	—	—	—	—
Currency translation and reclassifications	8	(1)	—	7
Payments	(5)	(1,388)	—	(1,393)
Accrued liability at March 31, 2007	$ 684	$ 13,641	$ —	$ 14,325
Charges and adjustments during remainder of 2007	2,682	(2,280)	8,681	9,083
Currency translation and reclassifications	(164)	165	—	1
Payments	(2,866)	(3,750)	(8,681)	(15,297)
Accrued liability at December 31, 2007	336	7,776	—	8,112
Charges during first quarter of 2008	—	—	—	—

Currency translation and reclassifications	—	—	—	—
Payments	(222)	(1,004)	—	(1,226)
Accrued liability at March 31, 2008	$ 114	$ 6,772	$ —	$ 6,886

The Company expects the remaining workforce reduction costs to be paid in 2008, while costs for excess facilities will be paid as the leases expire, through 2011. The Company intends to fund these payments from existing cash.

Note 9 — Debt

Credit Agreement

The Company has a Credit Agreement dated as of January 31, 2007, that provides for a five-year, $180.0 million term loan and a $300.0 million revolving credit facility. The revolving credit facility may be increased up to an additional $100.0 million at the discretion of our lenders (the “expansion feature”), for a total revolving credit facility of $400.0 million. However, the $100.0 million expansion feature may or may not be available to us depending upon prevailing credit market conditions. To date the Company has not borrowed under the expansion feature. As of March 31, 2008, the Company’s total debt outstanding under the Credit Agreement was $421.0 million.

The term loan will be repaid in 18 consecutive quarterly installments which commenced on September 30, 2007, with the final payment due on January 31, 2012, and may be prepaid at any time without penalty or premium at the option of Gartner. The revolving loans may be borrowed, repaid and reborrowed until January 31, 2012, at which time all amounts borrowed must be repaid. Borrowings under the Credit Agreement carry interest rates that are either prime-based or Libor-based. Interest rates under these borrowings include a base rate plus a margin between 0.00% and 0.25% on prime borrowings and between .625% and 1.25% on Libor borrowings. Generally, the Company’s borrowings are Libor-based.

At March 31, 2008, the Company had $171.0 million outstanding under the term loan and $250.0 million outstanding under the revolver, with $48.0 million of available borrowing capacity remaining under the revolving credit facility (not including the expansion feature) as of that date. On March 31, 2008, the annualized interest rates on the term loan and revolver were 3.58% and 3.80%, respectively, which consisted of a three-month LIBOR base rate and a one-month LIBOR base rate, respectively, plus a margin of 0.875% on each.

On April 9, 2008, subsequent to quarter end, the Company entered into a First Amendment of the Credit Agreement and borrowed an additional $150.0 million under a new term loan arrangement. The proceeds from the new term loan were used to repay amounts owing under the revolving credit facility under the Credit Agreement (see Note 15 — Subsequent Event).

Interest Rate Swap Agreements

The Company has an interest rate swap that hedges the base interest rate risk on the term loan. The effect of the swap is to convert the floating base rate on the term loan to a fixed rate. Under the swap terms, the Company pays a 5.06% fixed rate and in return receives a three-month LIBOR rate. The three-month LIBOR rate received on the swap matches the base rate paid on the term loan since both use three-month LIBOR. The swap had an initial notional value of $180.0 million, which declines as payments are made on the term loan so that the amount outstanding under the term loan and the notional amount of the swap are always equal. The swap had a notional amount of $171.0 million at March 31, 2008, which was the same as the outstanding amount of the term loan. Including the effect of the interest rate swap, the annualized effective base interest rate on the term loan was 5.06% as of March 31, 2008.

The Company accounts for the swap as a cash flow hedge in accordance with SFAS No. 133, “Accounting for Derivative Instruments and Hedging Activities” (“SFAS No. 133”). SFAS No. 133 requires all derivatives, whether designated as hedges or not, to be recorded on the balance sheet at fair value. Since the swap qualifies as a cash flow hedge under SFAS No. 133, changes in the fair value of the swap are recorded in Other comprehensive income as long as the swap continues to effectively hedge the base interest rate risk on the term loan. Any ineffective portion of changes in the fair value of the hedge will be recorded in earnings. At March 31, 2008, there was no ineffective portion of the hedge as defined under SFAS No. 133. The interest rate swap had a negative fair value of approximately $10.2 million at March 31, 2008, which is recorded in Other comprehensive income, net of tax effect.

On April 9, 2008, subsequent to quarter-end, the Company entered into a First Amendment of the Credit Agreement and borrowed an additional $150.0 million under a new term loan arrangement. In connection with this new financing, the Company also entered into an interest rate swap agreement which effectively converts the floating base rate on the new term loan to a 2.925% fixed rate (see Note 15 — Subsequent Event).

Letters of Credit

The Company issues letters of credit in the ordinary course of business. At March 31, 2008, the Company had outstanding letters of credit of $3.0 million.

Note 10 — Equity and Stock Programs

In February 2007, the Company's Board of Directors authorized a new program to repurchase up to $200.0 million of Gartner common stock, which the Board of Directors supplemented with an additional $250.0 million authorization for share repurchases in February 2008. At March 31, 2008, approximately $214.9 million was remaining for share repurchases under this program.

Repurchases are made from time-to-time through open market purchases and are subject to the availability of stock, prevailing market conditions, the trading price of the stock, the Company's financial performance and other conditions. Repurchases are funded from cash flow from operations and borrowings under the Company's credit arrangement.

The Company repurchased 3,558,496 shares of its common stock in the first quarter of 2008 at a cost of approximately $66.0 million, compared to repurchases of 1,056,300 shares in the first quarter of 2007 at a cost of $23.0 million.

Note 11 — Income Taxes

The provision for income taxes on continuing operations was $7.5 million in the first quarter of 2008 as compared to $4.2 million in the first quarter of 2007. The effective tax rate was 34.1% for the first quarter of 2008 and 31.8% for the first quarter of 2007. The increase in the effective tax rate from the first quarter of 2007 to the first quarter of 2008 was due to the impact of various discrete items that occurred in the first quarter of 2008, primarily relating to non-deductible expenses.

As of March 31, 2008 and December 31, 2007, the Company had gross unrecognized tax benefits of $18.2 million and $18.1 million respectively. It is reasonably possible that the gross unrecognized tax benefits will be decreased by $2.4 million within the next 12 months due primarily to the expiration of the relevant statutes of limitation. As of March 31, 2008 and December 31, 2007, the Company had Other liabilities of $15.8 million and $15.4 million respectively, related to long-term uncertain tax positions.

The Company received Examination Reports from the Internal Revenue Service ("IRS") in October 2005 and October 2006 in connection with audits of the Company's federal income tax returns for the tax years ended September 30, 1999 through December 31, 2004. The IRS proposed adjustments relating primarily to the valuation of intangible assets licensed by Gartner to a foreign subsidiary and the calculation of payments made pursuant to a cost sharing arrangement between Gartner and a foreign subsidiary. Gartner appealed the initial findings and has reached a settlement on the issues with the IRS Appeals Office. With respect to the audits, the Company had recorded provisions in prior periods based on estimates of the amount for which the claim would be settled. On February 27, 2008, the Company received official written notification that the case had cleared the IRS Joint Committee, which officially closes the IRS audit for those periods.

Note 12 — Fair Value Disclosures

On January 1, 2008, the Company partially adopted SFAS No. 157 "Fair Value Measurements" ("SFAS No. 157"), which did not have a material impact on our consolidated financial statements. The Company only partially adopted SFAS No. 157 due to the issuance of FASB Staff Position ("FSP") FASB 157-2, "Effective Date of FASB Statement No. 157" ("FSP No. 157-2").

SFAS No. 157 defines fair value, establishes a common framework for measuring fair value under U.S. GAAP, and expands disclosures about fair value measurements for assets and liabilities. SFAS No. 157 does not require additional assets or liabilities to be accounted for at fair value beyond that already required under other U.S. GAAP accounting standards. FSP No. 157-2 deferred the effective date of SFAS No. 157 for all nonfinancial assets and nonfinancial liabilities that are not recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). Included in the scope of FSP No. 157-2 are nonfinancial assets and liabilities acquired in business combinations and impaired assets. The effective date for nonfinancial assets and nonfinancial liabilities has been delayed by one year to fiscal years beginning after November 15, 2008, and interim periods within those fiscal years. The Company continues to assess the deferred portion of SFAS No. 157.

Under SFAS No. 157, the framework for measuring fair value and a valuation hierarchy is based upon the transparency of inputs used in the valuation of an asset or liability. Classification within the hierarchy is based upon the lowest level of input that is significant to the resulting fair value measurement. The valuation hierarchy contains three levels:

- Level 1 — Valuation inputs are unadjusted quoted market prices for identical assets or liabilities in active markets.
- Level 2 — Valuation inputs are quoted prices for identical assets or liabilities in markets that are not active, quoted market prices for similar assets and liabilities in active markets and other observable inputs directly or indirectly related to the asset or liability being measured.
- Level 3 — Valuation inputs are unobservable and significant to the fair value measurement.

The following table presents Company assets and liabilities measured at fair value on a recurring basis as of March 31, 2008 (in thousands):

Description	Fair Value March 31, 2008
Assets:	
Deferred compensation assets	$ 18,168(1)
Foreign currency forward contracts	630(2)
	$ 18,798
Liabilities:	
Interest rate swap agreement	$ 10,186(3)

(1) The Company has a supplemental deferred compensation arrangement for the benefit of certain highly compensated officers, managers and other key employees. The majority of the plan's assets consist of investments in money market accounts and mutual funds. Since the underlying assets are either cash equivalents or securities traded in active markets, the Company considers the fair value of these assets to be based on Level 1 inputs as defined by SFAS No. 157.

(2) The Company had nine foreign currency forward contracts outstanding as of March 31, 2008, with a notional value of $63.3 million. All of these contracts expired at the end of April 2008. The Company periodically enters into these foreign currency forward exchange contracts to offset the effects of adverse fluctuations in foreign currency exchange rates. These instruments are typically short term and are recorded at fair value with unrealized and realized gains and losses recorded in earnings. Valuation of the foreign currency forward contracts is based on foreign currency exchange rates in active markets, thus the Company measures the fair value of these contracts under a Level 2 input as defined by SFAS No. 157.

(3) The Company has an interest rate swap agreement that hedges the base interest rate risk on its term loan which is accounted for as a cash flow hedge in accordance with SFAS No. 133. The fair value of the swap is recorded in Other comprehensive income, net of tax effect (see Note 9 — Debt). To determine the value of the swap, the Company relies on a mark-to-market valuation prepared by a broker based on observable interest rate yield curves. Accordingly, the fair value of the swap is determined under a Level 2 input as defined by SFAS No. 157. As of March 31, 2008, the accrued mark-to-market pre-tax loss on the swap was $10.2 million, of which $5.2 million relates to prior periods and $5.0 was the mark-to-market adjustment in the first quarter of 2008.

In addition to the assets and liabilities identified above, the Company also had $421.0 million of outstanding debt at March 31, 2008, which is carried at cost. The carrying amount of this debt approximates its fair value as the rate of interest on the term loan and revolver reflect current market rates of interest for similar instruments with comparable maturities.

Note 13 — Defined Benefit Pension Plans

The Company has defined-benefit pension plans in several of its international locations. Benefits paid under these plans are based on years of service and level of employee compensation. The Company accounts for material defined benefit plans in accordance with Statement of Financial Accounting Standards No. 87, "Employers' Accounting for Pensions", as amended ("SFAS No. 87"). Net periodic pension expense was $0.5 million and $0.6 million in the first quarters of 2008 and 2007, respectively. None of these plans have plan assets as defined under SFAS No. 87.

Note 14 — Contingencies

We are involved in legal proceedings and litigation arising in the ordinary course of business. We believe that the potential liability, if any, in excess of amounts already accrued from all proceedings, claims and litigation will not have a material effect on our financial position or results of operations when resolved in a future period.

The Company has various agreements that may obligate us to indemnify the other party with respect to certain matters. Generally, these indemnification clauses are included in contracts arising in the normal course of business under which we customarily agree to hold the other party harmless against losses arising from a breach of representations related to such matters as title to assets sold and licensed or certain intellectual property rights. It is not possible to predict the maximum potential amount of future payments under these indemnification agreements due to the conditional nature of the Company's obligations and the unique facts of each particular agreement. Historically, payments made by us under these agreements have not been material. As of March 31, 2008, we did not have any indemnification agreements that would require material payments.

Note 15 — Subsequent Event

On April 9, 2008, the Company entered into a First Amendment (the “First Amendment”) with the lenders to its Credit Agreement dated as of January 31, 2007. The First Amendment provides for a new $150.0 million term loan (the “new term loan”). The new term loan is co-terminus with the original term loan under the Credit Agreement and will be repaid in 16 consecutive quarterly installments commencing June 30, 2008, plus a final payment due on January 31, 2012, and may be prepaid at any time without penalty or premium at the option of Gartner. The proceeds from the new term loan were used to repay amounts owing under the revolving credit facility under the Credit Agreement.

The new term loan bears interest that is either Prime-based or Libor-based at the Company’s option, plus a margin equal to between 0.00% and 0.75% on prime-based borrowings and between .875% and 1.75% on Libor-based borrowings. In connection with this new financing, the Company also entered into an interest rate swap agreement which effectively converts the floating base rate on the new term loan to a 2.9% fixed rate. The First Amendment also modified certain financial covenants contained in the Credit Agreement to accommodate the new term loan.

As of April 30, 2008, the Company had $421.0 in total debt outstanding.

ITEM 2. MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The purpose of the following Management’s Discussion and Analysis (“MD&A”) is to help facilitate the understanding of significant factors influencing the first quarter operating results, financial condition and cash flows of Gartner, Inc. Additionally, the MD&A also conveys our expectations of the potential impact of known trends, events or uncertainties that may impact future results. You should read this discussion in conjunction with our condensed consolidated financial statements and related notes included in this report and in our Annual Report on Form 10-K for the year ended December 31, 2007. Historical results and percentage relationships are not necessarily indicative of operating results for future periods.

References to “the Company,” “we,” “our,” and “us” are to Gartner, Inc. and its subsidiaries.

Forward-Looking Statements

In addition to historical information, this Quarterly Report contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Forward-looking statements are any statements other than statements of historical fact, including statements regarding our expectations, beliefs, hopes, intentions or strategies regarding the future. In some cases, forward-looking statements can be identified by the use of words such as “may,” “will,” “expects,” “should,” “believes,” “plans,” “anticipates,” “estimates,” “predicts,” “potential,” “continue,” or other words of similar meaning. Forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those discussed in, or implied by, the forward-looking statements. Factors that might cause such a difference include, but are not limited to, those discussed in “Factors That May Affect Future Performance” and elsewhere in this report and in our Annual Report on Form 10-K for the year ended December 31, 2007. Readers should not place undue reliance on these forward-looking statements, which reflect management’s opinion only as of the date on which they were made. Except as required by law, we disclaim any obligation to review or update these forward-looking statements to reflect events or circumstances as they occur. Readers also should review carefully any risk factors described in other reports filed by us with the Securities and Exchange Commission.

OVERVIEW

Gartner, Inc. is a leading research and advisory firm that helps executives use technology to build, guide and grow their enterprises. We offer independent and objective research and analysis on the information technology, computer hardware, software, communications and related technology industries. We provide comprehensive coverage of the IT industry to approximately 10,000 client organizations, including approximately 400 Fortune 500 companies, across 75 countries. Our client base consists primarily of CIOs and other senior IT and business executives from a wide variety of enterprises, government agencies and the investment community.

We employ a diversified business model that utilizes and leverages the breadth and depth of our research intellectual capital while enabling us to maintain and grow our market-leading position and brand franchise. The foundation for our business model is our ability to create and distribute our unique, proprietary research content as broadly as possible via:

- published reports and briefings,
- consulting and advisory services, and

- hosting symposia, conferences and exhibitions.

Our diversified business model provides multiple entry points and synergies that facilitate increased client spending on our research, consulting and events. A critical part of our long-term strategy is to increase business volume with our most valuable clients, identifying relationships with the greatest sales potential and expanding those relationships by offering strategically relevant research and analysis. We also seek to extend the Gartner brand name to develop new client relationships, and augment our sales capacity and expand into new markets around the world. In addition, we seek to increase our revenue and operating cash flow through more effective pricing of our products and services. These initiatives have created additional revenue streams through more effective packaging, campaigning and cross-selling of our products and services.

We intend to maintain a balance between (1) pursuing opportunities and applying resources with a strict focus on growing our three core businesses and (2) generating profitability through a streamlined cost structure.

We have three business segments: Research, Consulting and Events.

- **Research** provides insight for CIOs, IT professionals, technology companies and the investment community through reports and briefings, access to our analysts, as well as peer networking services and membership programs designed specifically for CIOs and other senior executives.
- **Consulting** consists primarily of consulting, measurement engagements and strategic advisory services (paid one-day analyst engagements) (“SAS”), which provide assessments of cost, performance, efficiency and quality focused on the IT industry.
- **Events** consists of various symposia, conferences and exhibitions focused on the IT industry.

We believe the following business measurements are important performance indicators for our business segments:

BUSINESS SEGMENT	BUSINESS MEASUREMENTS
Research	**Contract value** represents the value attributable to all of our subscription-related research products that recognize revenue on a ratable basis. Contract value is calculated as the annualized value of all subscription research contracts in effect at a specific point in time, without regard to the duration of the contract.
	Client retention rate represents a measure of client satisfaction and renewed business relationships at a specific point in time. Client retention is calculated on a percentage basis by dividing our current clients, who were also clients a year ago, by all clients from a year ago.
	Wallet retention rate represents a measure of the amount of contract value we have retained with clients over a twelve-month period. Wallet retention is calculated on a percentage basis by dividing the contract value of clients, who were clients one year earlier, by the total contract value from a year earlier. When wallet retention exceeds client retention, it is an indication of retention of higher-spending clients, or increased spending by retained clients, or both.
	Number of executive program members represents the number of paid participants in executive programs.
Consulting	**Consulting backlog** represents future revenue to be derived from in-process consulting, measurement and strategic advisory services engagements.
	Utilization rates represent a measure of productivity of our consultants. Utilization rates are calculated for billable headcount on a percentage basis by dividing total hours billed by total hours available to bill.
	Billing Rate represents earned billable revenue divided by total billable hours.
	Average annualized revenue per billable headcount represents a measure of the revenue generating ability of an average billable consultant and is calculated periodically by multiplying the average billing rate per hour times the utilization percentage times the billable hours available for one year.
Events	**Number of events** represents the total number of hosted events completed during the period.
	Number of attendees represents the number of people who attend events.

EXECUTIVE SUMMARY OF OPERATIONS AND FINANCIAL POSITION

We continue to execute on our strategy of accelerating the growth of our Research business while at the same time maintaining the growth and profitability of our Consulting and Events businesses. The cornerstones of this strategy are to produce extraordinary research content, deliver innovative and highly differentiated product offerings, enhance our sales capability, provide world class client service and improve operational effectiveness.

The continuing success of our strategy is evident in our first quarter 2008 financial results. We had net income of $21.5 million in the first quarter of 2008, or $0.21 per diluted share, compared to $0.08 per diluted share for the prior year quarter. The $0.21 per diluted share for 2008 includes a gain from the sale of our Vision Events business. We had over $14.0 million of operating cash flow in the first quarter of 2008, and we ended the quarter with almost $96.0 million in cash.

In our Research business, we had strong, double-digit revenue growth in the first quarter of 2008, with revenues up 19% over the prior year quarter. Growth occurred across our entire product portfolio. Research contract value was $778.4 million at March 31, 2008, up 17% from the prior year quarter. Excluding the favorable impact of foreign currency translation, contract value and revenues were up 13% and 15%, respectively. Research client retention rate and wallet retention rate remained strong at 82% and 100%, respectively.

In our Consulting business we continue to focus on improving profitability by targeting the most profitable accounts and geographies. Revenue from our Consulting business was up 2%, to $78.1 million. Consulting backlog at March 31, 2008 was $116.8 million, up almost 10% from the $106.6 million at March 31, 2007. The consultant utilization rate increased 5 points in 2008, to 72% from 67% in the prior year quarter, reflecting improved engagement management and reduced headcount. Billable headcount was 470 at March 31, 2008, down about 9% year-over-year, primarily due to the exit from our Asian consulting operations in mid-2007. The hourly billing rate was about $370 per hour, and backlog was up about 10%.

Our Events business strategy is to continue to focus on managing the Events portfolio by retaining successful and introducing promising new events that will yield greater profitability, while eliminating less profitable and less attended events, or events that do not capitalize on Gartner's research assets. In furtherance of our Events strategy, in February 2008 we sold our Vision Events portfolio of events (See Note 2 — Discontinued Operations in the Notes to the Condensed Consolidated Financial Statements).

Events revenues decreased 24%, or $6.3 million, to $20.6 million for the first quarter of 2008 compared to $26.9 million for the first quarter of 2007. Excluding the favorable impact of foreign currency translation, revenues were down about 27% year-over-year. The decrease in revenues was due to the timing of our events calendar and the mix of events. Although the Company held 12 events in both the first quarters of 2008 and 2007, four of our large continuing events held in the first quarter of 2007 were shifted into the second quarter of 2008. We launched three new events in the first quarter of 2008, and new events tend to have lower revenue than established events.

For a more detailed discussion of our segment results, see Segment Results below.

We also continued to focus on enhancing shareholder value through the continued management of our capital structure. We repurchased almost 3.6 million shares of our common stock in the first quarter of 2008. In addition, in April 2008 we closed on a new $150.0 million term loan, which increased our total debt capacity to $630.0 million (excluding the $100.0 million revolver expansion feature), and we ended the first quarter with almost $96.0 million in cash and cash equivalents.

CRITICAL ACCOUNTING ESTIMATES

The preparation of financial statements requires the application of appropriate accounting policies and the use of estimates. The policies discussed below are considered by management to be critical to an understanding of Gartner's financial statements because their application requires significant management judgments and estimates. Specific risks for these critical accounting policies are described below.

Revenue recognition — We recognize revenue in accordance with SEC Staff Accounting Bulletin ("SAB") No. 101, Revenue Recognition in Financial Statements, and SAB No. 104, Revenue Recognition. Revenue by significant source is accounted for as follows:

- Research revenues are derived from subscription contracts for research products. Revenues from research products are deferred and recognized ratably over the applicable contract term;
- Consulting revenues are generated from fixed fee and time and material engagements. Revenue from fixed fee contracts is recognized on a percentage of completion basis. Revenues from time and materials engagements is recognized as work is delivered and/or services are provided;
- Events revenues are deferred and recognized upon the completion of the related symposium, conference or exhibition;

- Other revenues consist primarily of fees from research reprints which are recognized when the reprint is shipped.

The majority of research contracts are billable upon signing, absent special terms granted on a limited basis from time to time. All research contracts are non-cancelable and non-refundable, except for government contracts that have a 30-day cancellation clause, but have not produced material cancellations to date. It is our policy to record the entire amount of the contract that is billable as a fee receivable at the time the contract is signed with a corresponding amount as deferred revenue, since the contract represents a legally enforceable claim. For those government contracts that permit termination, we bill the client the full amount billable under the contract but only record a receivable equal to the earned portion of the contract. In addition, we only record deferred revenue on these government contracts when cash is received. Deferred revenues attributable to government contracts were $60.0 million and $57.6 million at March 31, 2008 and December 31, 2007, respectively. In addition, at March 31, 2008 and December 31, 2007, the Company had not recognized uncollected receivables or deferred revenues, relating to government contracts that permit termination, of $7.1 million and $10.8 million, respectively.

Uncollectible fees receivable — The allowance for losses is composed of a bad debt and a sales and allowance reserve. Provisions are charged against earnings. The measurement of likely and probable losses and the allowance for uncollectible fees receivable is based on historical loss experience, aging of outstanding receivables, an assessment of current economic conditions and the financial health of specific clients. This evaluation is inherently judgmental and requires material estimates. These valuation reserves are periodically re-evaluated and adjusted as more information about the ultimate collectibility of fees receivable becomes available. Circumstances that could cause our valuation reserves to increase include changes in our clients' liquidity and credit quality, other factors negatively impacting our clients' ability to pay their obligations as they come due, and the effectiveness of our collection efforts. Trade receivables at March 31, 2008 were $327.2 million, which was net of an allowance for losses of approximately $8.4 million. Trade receivables at December 31, 2007 were $354.9 million, which was net of an allowance for losses of approximately $8.4 million.

Impairment of goodwill and other intangible assets — The evaluation of goodwill is performed in accordance with Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets." This standard requires ongoing annual assessments of goodwill impairment. The evaluation of other intangible assets is performed on a periodic basis. These assessments require management to estimate the fair value of our reporting units based on estimates of future business operations and market and economic conditions in developing long-term forecasts. If we determine that the fair value of any reporting unit is less than its carrying amount, we must recognize an impairment charge, for the associated goodwill of that reporting unit, to earnings in our financial statements. The amount of the impairment is based upon the implied fair value of the reporting unit compared to the carrying amount of goodwill. Goodwill is evaluated for impairment at least annually, or whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Factors we consider important that could trigger a review for impairment include the following: significant under-performance relative to historical or projected future operating results, significant changes in the manner of our use of acquired assets or the strategy for our overall business, significant negative industry or economic trends, significant decline in our stock price for a sustained period, and our market capitalization relative to net book value.

Due to the numerous variables associated with our judgments and assumptions relating to the valuation of the reporting units and the effects of changes in circumstances affecting these valuations, both the precision and reliability of the resulting estimates are subject to uncertainty, and as additional information becomes known, we may change our estimates.

Accounting for income taxes — As we prepare our consolidated financial statements, we estimate our income taxes in each of the jurisdictions where we operate. This process involves estimating our current tax expense together with assessing temporary differences resulting from differing treatment of items for tax and accounting purposes. These differences result in deferred tax assets and liabilities, which are included within our consolidated balance sheets. We record a valuation allowance to reduce our deferred tax assets when future realization is in question. We consider the availability of loss carryforwards, existing deferred tax liabilities, future taxable income and ongoing prudent and feasible tax planning strategies in assessing the need for the valuation allowance. In the event we determine that we are able to realize our deferred tax assets in the future in excess of our net recorded amount, an adjustment is made to the deferred tax asset to increase income in the period such determination is made. Likewise, if we determine that we will not be able to realize all or part of our net deferred tax asset in the future, an adjustment to the deferred tax asset is charged against income in the period such determination is made.

We operate in numerous domestic and foreign taxing jurisdictions and our level of operations and profitability in each jurisdiction may have an impact upon the amount of income taxes that we provide in any given year. In addition, our tax filings for various tax years are subject to audit by the tax authorities in jurisdictions where we conduct business. These audits may result in assessments of additional taxes, and resolution of these matters involves uncertainties and there are no assurances that the ultimate resolution will not exceed the amounts provided.

Accounting for stock-based compensation — We account for awards of stock-based compensation in accordance with Statement of Financial Accounting Standards 123(R), Share-Based Payment ("SFAS No, 123(R)"), as interpreted by SEC SAB No. 107 and SAB No. 110. In accordance with SFAS No. 123(R), the Company recognizes stock-based compensation expense, which is based on the fair value of the award on the date of grant, over the related service period, net of estimated forfeitures (see Note 5 — Stock-Based

Compensation in the Notes to the Condensed Consolidated Financial Statements).

Determining the appropriate fair value model and calculating the fair value of stock compensation awards requires the input of certain highly complex and subjective assumptions, including the expected life of the stock compensation awards and the Company's common stock price volatility. In addition, determining the appropriate amount of associated periodic expense requires management to estimate the rate of employee forfeitures and the likelihood of achievement of certain performance targets. The assumptions used in calculating the fair value of stock compensation awards and the associated periodic expense represent management's best estimates, but these estimates involve inherent uncertainties and the application of judgment. As a result, if factors change and the Company deems it necessary in the future to modify the assumptions it made or to use different assumptions, or if the quantity and nature of the Company's stock-based compensation awards changes, then the amount of expense may need to be adjusted and future stock compensation expense could be materially different from what has been recorded in the current period.

Contingencies and other loss reserves and accruals — We may record accruals for severance costs, lease costs associated with excess facilities, contract terminations and asset impairments as a result of actions we undertake to streamline our organization, reposition certain businesses and reduce ongoing costs. Estimates of costs to be incurred to complete these actions, such as future lease payments, sublease income, the fair value of assets, and severance and related benefits, are based on assumptions at the time the actions are initiated. To the extent actual costs differ from those estimates, reserve levels may need to be adjusted against earnings. In addition, these actions may be revised due to changes in business conditions that we did not foresee at the time such plans were approved. Additionally, we record accruals for estimated incentive compensation costs during each year. Amounts accrued at the end of each reporting period are based on our estimates and may require adjustment as the ultimate amount paid associated with these incentives are sometimes not known until after year-end.

RESULTS OF OPERATIONS

Overall Results

Total revenues increased 10%, or $25.9 million, to $290.0 million in the first quarter of 2008 compared to $264.2 million for the first quarter of 2007. Revenues increased in the Research segment by 19%, while Consulting was up slightly, by 2%, and Events was down 24%. The decrease in Events revenues was due to the timing of our events calendar and the mix of events. Revenues in our Consulting segment increased despite a year-over-year reduction in billable headcount of about 9%, which was mostly due to our exit from the consulting business in Asia in mid-2007. Excluding the favorable effects of foreign currency translation, total revenues for the first quarter of 2008 were up about 5% over the prior year first quarter. Please refer to the section of this MD&A entitled "Segment Results" for a further discussion of revenues by segment.

Cost of services and product development increased by $2.6 million, or 2%, to $126.0 million in the first quarter of 2008 compared to $123.4 million in the first quarter of 2007. The unfavorable effects of foreign currency translation added about $4.0 million of expense, and we also had about $4.5 million of additional expenses related to merit salary increases and related costs. These higher charges were mostly offset by lower headcount costs, in particular the reduction in Consulting discussed above, lower conference costs related to the shift in the Events calendar, and lower other costs. As a percentage of sales, Cost of services and product development decreased to 43% during the first quarter of 2008 from 47% during the first quarter of 2007, primarily due to improved leverage in both our Research and Consulting segments. Excluding the foreign currency impact, Cost of services and product development would have decreased by about 1%.

Selling, general and administrative expenses increased $15.8 million, or 14%, to $130.9 million in the first quarter of 2008 from $115.1 million in the first quarter of 2007. The unfavorable effects of foreign currency translation added approximately 4 percentage points to the increase, or $3.8 million of additional expense. We also had higher costs of $7.5 million related to increased investment in our sales channel. We had 836 sales associates at March 31, 2008, a 17% increase over the 716 sales associates as of March 31, 2007. In addition, we had $4.7 million of higher merit salary and related costs for other staff, and $0.6 million of higher stock-based compensation expense under SFAS No. 123(R). These increases were somewhat offset by about $2.5 million in lower recruiting and relocation costs.

Depreciation expense was $6.5 million and $5.7 million in the first quarters of 2008 and 2007, respectively. Capital spending increased $2.7 million, with $7.5 million purchased in the first quarter of 2008 and $4.8 million in the prior year quarter. For the full year 2008, the Company projects that its capital expenditures will be between $25.0 million to $27.0 million, compared to expenditures of $24.2 million for the full year of 2007.

Amortization of intangibles was $0.4 million for the first quarter of 2008 compared to $0.5 million in the prior year quarter.

Interest Expense, Net was $4.7 million and $6.3 million in the first quarters of 2008 and 2007, respectively. The decrease in our interest expense was primarily due to a decline in the weighted-average interest rate on our debt, which was 5.3% in the first quarter of 2008 from 6.3% in the first quarter of 2007. This decrease was slightly offset by an increase in our weighted-average debt outstanding of $23.0 million. We also had $0.5 million of additional interest expense in the first quarter of 2007 due to increased amortization and write-off of debt issuance costs related to the refinancing of our debt.

Other Income (Expense), Net was $0.5 million and less than $(0.1) million for the first quarters of 2008 and 2007, respectfully, consisting primarily of net foreign currency exchange gains and losses.

Provision For Income Taxes on continuing operations was $7.5 million in the first quarter of 2008 as compared to $4.2 million in the first quarter of 2007. The effective tax rate was 34.1% for the first quarter of 2008 and 31.8% for the first quarter of 2007. The increase in the effective tax rate from the first quarter of 2007 to the first quarter of 2008 was due to the impact of various discrete items that occurred in the first quarter of 2008, primarily relating to non-deductible expenses.

Income (Loss) From Discontinued Operations, Net Of Taxes, which includes the results of the Company's Vision Events business, was $7.0 million for the three months ended March 31, 2008, compared to $(0.8) million for the same period in the prior year. In the first quarter of 2008, the Company sold its Vision Events business, which had been part of the Company's Events segment. The results for the three months ended March 31, 2008 includes a gain on the sale of approximately $7.3 million.

SEGMENT RESULTS

We evaluate reportable segment performance and allocate resources based on gross contribution margin. Gross contribution is defined as operating income excluding certain Cost of services and product development charges, and Selling, general and administrative expenses, depreciation, META integration charges, amortization of intangibles, goodwill impairments, income taxes, and Other charges. Gross contribution margin is defined as gross contribution as a percentage of revenues.

Research

Research revenues increased 19%, to $189.5 million for the first quarter of 2008, compared to $158.8 million for the first quarter of 2007, an increase of $30.7 million. We had strength across our entire Research product portfolio, in particular in Gartner for IT Leaders and Executive Programs. Excluding the favorable effects of foreign currency, revenue would have increased approximately 15% over the prior year quarter.

Research gross contribution of $125.0 million for the first quarter of 2008 increased $25.7 million, or 26%, from the $99.3 million for the first quarter of 2007, while the gross contribution margins were 66% and 63%, respectively. The improved margin was due to operating leverage provided by the stronger revenue performance.

Research contract value increased almost $111.0 million, or 17%, to $778.4 million at March 31, 2008 from $667.5 million at March 31, 2007. Adjusted for the impact of foreign currency translation, research contract value was up 13% year-over-year, with strong growth in both Core research and Executive Programs. Client retention was 82% at both March 31, 2008 and March 31, 2007. The wallet retention rate was 100% during the first quarter of 2008 compared to 104% in the prior year quarter. This represents our fifth consecutive quarter with wallet retention of 100% or greater. Our Executive Program membership was 3,627 at March 31, 2008, which is up about 2% from the 3,570 members at March 31, 2007.

Consulting

Consulting revenues were $78.1 million in the first quarter of 2008, up 2%, or about $1.9 million, compared to the $76.3 million for the first quarter of 2007. Excluding the favorable effects of foreign currency translation, revenues in our Consulting segment were down slightly, despite a year-over-year reduction in billable headcount of about 9%, which was mostly due to our exit from the consulting business in Asia in mid-2007. Billable headcount was 470 at March 31, 2008, compared to 516 at March 31, 2007.

Consulting gross contribution of $31.3 million for the first quarter of 2008 increased $3.3 million, or 12%, from the $28.0 million for the first quarter of 2007. Gross contribution margin for the first quarter of 2008 increased 3 percentage points, to 40%, from 37% in the prior year quarter. The increase was due to improvements in utilization, billing rate, and expense management.

The consultant utilization rate increased to 72% during the first quarter of 2008 compared to 67% in the prior year quarter, while the billing rate for the first quarter of 2008 was about $370 per hour, compared to approximately $350 per hour in the prior year quarter. The average annualized revenue per billable headcount was approximately $460,000 in the first quarter of 2008, compared to approximately $410,000 in the prior year quarter. These strong metrics reflect lower headcount, improved engagement management, and the continuation of our focus on more profitable geographies and engagements.

Consulting backlog, which represents future revenues to be recognized from consulting, measurement and SAS, increased almost 10%, to $116.8 million at March 31, 2008 compared to $106.6 million at March 31, 2007.

Events

Events revenues decreased 24%, or $6.3 million, to $20.6 million for the first quarter of 2008 compared to $26.9 million for the first quarter of 2007. Excluding the favorable impact of foreign currency translation, revenues were down about 27% year-over-year. The decrease in revenues was due to the timing of our events calendar and the mix of events. Although the Company held 12 events in both the first quarters of 2008 and 2007, four of our large continuing events held in the first quarter of 2007 were shifted into the second quarter of 2008. These four continuing events were replaced by three new events, and new events tend to have lower revenues than established events. In addition, one smaller continuing event held in the second quarter in 2007 was shifted into the first quarter in 2008.

Gross contribution of $9.0 million for the first quarter of 2008 decreased $5.5 million, from $14.5 million in the first quarter of 2007, mostly due to events timing and mix as discussed above. Gross contribution margin for the first quarter of 2008 decreased 10 percentage points, to 44%, from 54% for the first quarter of 2007. The decrease in gross contribution margin was due primarily to timing as the four higher margin events held in the first quarter in 2007 were moved into the second quarter in 2008.

Attendance at our events was 5,256 for the first three months of 2008, compared to 7,392 in the same period in the prior year, a 29% decrease, which was primarily due to timing and mix as discussed above.

LIQUIDITY AND CAPITAL RESOURCES

Cash provided by operating activities totaled $14.2 million for the three months ended March 31, 2008, compared to cash used of $0.2 million for the three months ended March 31, 2007. The increase in cash flow from operating activities was primarily due to an increase in cash from our core operations and improvement in our working capital. These increase were somewhat offset by higher cash payments for bonuses and taxes.

Cash provided by investing activities was $0.6 million in the first quarter of 2008, compared to cash used of $4.8 million in the prior year period. We had capital expenditures of $7.5 million in the first quarter of 2008, which was offset by net cash proceeds from the sale of our Vision Events business of $8.1 million. We had capital expenditures of $4.8 million in the first quarter of 2007.

Cash used by financing activities totaled $31.8 million for the three months ended March 31, 2008, compared to cash provided of $27.4 million in the three months ended March 31, 2007, a $59.2 million decrease. The decrease in cash provided from financing activities was primarily due to higher stock repurchases in 2008. We increased our use of cash to repurchase shares by $42.3 million, as we repurchased $65.3 million of our common stock in the first quarter of 2008 compared to $23.0 million in the prior year quarter. We also had lower proceeds from debt in 2008 as well as lower proceeds from option exercises. We borrowed an additional $27.0 million in the first quarter of 2008, compared to net additional borrowings of $35.0 million in the prior year quarter. We received proceeds from stock issued for stock plans of $5.4 million and $12.0 million in the first quarters of 2008 and 2007, respectively, a decrease of $6.6 million, driven by lower exercise activity due to a lower average stock price.

At March 31, 2008, cash and cash equivalents totaled $95.9 million. The effect of exchange rate changes increased cash and cash equivalents by $3.0 million during the first quarter of 2008.

OBLIGATIONS AND COMMITMENTS

Credit Agreement

The Company has a Credit Agreement that provides for a five-year, $180.0 million term loan and a $300.0 million revolving credit facility. The revolving credit facility may be increased up to an additional $100.0 million at the discretion of our lenders (the “expansion feature”), for a total revolving credit facility of $400.0 million. We had $421.0 million outstanding under this borrowing arrangement as of March 31, 2008.

On April 9, 2008, subsequent to quarter-end, the Company borrowed an additional $150.0 million under a new term loan arrangement. The proceeds from the new term loan were used to repay amounts owing under the revolving credit facility under the Credit Agreement (see Note 15 — Subsequent Event in the Notes to the Condensed Consolidated Financial Statements). As of April 30, 2008, the Company had $421.0 million in total debt outstanding.

Off-Balance Sheet Arrangements

Through March 31, 2008, we have not entered into any off-balance sheet arrangements or transactions with unconsolidated entities or other persons.

BUSINESS AND TRENDS

Our quarterly and annual revenue, operating income, and cash flow fluctuate as a result of many factors, including: the timing of our Symposium/ITxpo series that normally occurs during the fourth calendar quarter, and other events; the amount of new business generated; the mix of domestic and international business; changes in market demand for our products and services; changes in foreign currency rates; the timing of the development, introduction and marketing of new products and services; competition in the industry; and other factors. The potential fluctuations in our operating income could cause period-to-period comparisons of operating results not to be meaningful and could provide an unreliable indication of future operating results.

FACTORS THAT MAY AFFECT FUTURE PERFORMANCE

We operate in a very competitive and rapidly changing environment that involves numerous risks and uncertainties, some of which are beyond our control. A description of the risk factors associated with our business is included under "Risk Factors" contained in Item 1A. of our 2007 Annual Report on Form 10-K which is incorporated herein by reference.

RECENTLY ISSUED ACCOUNTING STANDARDS

In December 2007, the FASB issued SFAS No. 141 (revised 2007), "Business Combinations" ("SFAS No. 141R"), which replaces FASB Statement No. 141. SFAS No. 141R establishes principles and requirements for how an acquirer recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, any non controlling interest in the acquiree, and the goodwill acquired in a business combination. The Statement also establishes disclosure requirements which will enable users to evaluate the nature and financial effects of the business combination. SFAS No. 141R is effective as of the beginning of an entity's fiscal year that begins after December 15, 2008, which will be the Company's fiscal year beginning January 1, 2009. The Company is currently evaluating the potential impact, if any, the adoption of SFAS No. 141R will have on the Company's financial position and results of operations.

In December 2007, the FASB issued SFAS No. 160, "Noncontrolling Interests in Consolidated Financial Statement—amendments of ARB No. 51 ("SFAS No. 160")." SFAS No. 160 requires the accounting and reporting of minority interests as noncontrolling interests and classified as a component of equity. The statement also establishes reporting requirements that provide sufficient disclosures that clearly identify and distinguish between the interests of the parent and the interests of the noncontrolling owners. SFAS No. 160 applies to all entities that prepare consolidated financial statements, except not-for-profit organizations, but will affect only those entities that have an outstanding noncontrolling interest in one or more subsidiaries or that deconsolidate a subsidiary. The statement is effective as of the beginning of an entity's first fiscal year beginning after December 15, 2008, which will be the Company's fiscal year beginning January 1, 2009. The Company is currently evaluating the potential impact, if any, the adoption of SFAS No. 160 will have on the Company's financial position and results of operations.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Interest Rate Risk

As of March 31, 2008, we had exposure to changes in interest rates since we had $171.0 million outstanding on our term loan and $250.0 million outstanding on our revolver, both of which are floating rate. Borrowings may be either prime-based or Libor-based. Interest rates under these borrowings include a base rate plus a margin between 0.00% and 0.25% on prime borrowings and between .625% and 1.25% on Libor borrowings.

We have an interest rate swap contract which effectively converts the base floating interest rate on the term loan to a fixed rate. Accordingly, the base interest rate on the term loan is effectively capped at 5.06%. However, we are still exposed to interest rate risk on the revolver. A 25 basis point increase or decrease in interest rates would change pre-tax annual interest expense on the $300.0 million revolver by approximately $0.7 million when fully utilized.

On April 9, 2008, subsequent to quarter-end, the Company borrowed an additional $150.0 million under a new term loan arrangement. The new term loan bears interest that is either Prime-based or Libor-based at the Company's option, plus a margin equal to between 0.00% and 0.75% on prime-based borrowings and between .875% and 1.75% on Libor-based borrowings. In connection with this new financing, the Company also entered into an interest rate swap agreement which effectively converts the floating base rate on the new term loan to a 2.9% fixed rate.

Investment Risk

None.

Foreign Currency Exchange Risk

We face two risks related to foreign currency exchange: translation risk and transaction risk.

Amounts invested in our foreign operations are translated into U.S. dollars at the exchange rates in effect at the balance sheet date. The resulting translation adjustments are recorded as a component of accumulated other comprehensive income (loss) in the stockholders' equity section of the Condensed Consolidated Balance Sheets. Our foreign subsidiaries generally collect revenues and pay expenses in currencies other than the United States dollar. Since the functional currencies of our foreign operations are generally denominated in the local currency of our subsidiaries, the foreign currency translation adjustments are reflected as a component of stockholders' equity and do not impact operating results. Revenues and expenses in foreign currencies translate into higher or lower revenues and expenses in U.S. dollars as the U.S. dollar weakens or strengthens against other currencies. Therefore, changes in exchange rates may negatively affect our consolidated revenues and expenses (as expressed in U.S. dollars) from foreign operations.

We are exposed to foreign currency transaction risk since we enter into foreign currency forward exchange contracts to offset the effects of adverse fluctuations in foreign currency exchange rates. These instruments are typically short term and are reflected at fair value with unrealized and realized gains and losses recorded in earnings. At March 31, 2008, we had nine foreign currency forward contracts outstanding with a total notional amount of $63.0 million and a net unrealized gain of approximately $0.6 million. All of these contracts expired by the end of April 2008.

ITEM 4. CONTROLS AND PROCEDURES

We have established disclosure controls and procedures that are designed to ensure that the information we are required to disclose in our reports filed under the Securities Exchange Act of 1934, as amended (the "Act"), is recorded, processed, summarized and reported in a timely manner. Specifically, these controls and procedures ensure that the information is accumulated and communicated to our executive management team, including our chief executive officer and our chief financial officer, to allow timely decisions regarding required disclosure.

Management conducted an evaluation, as of March 31, 2008, of the effectiveness of the design and operation of our disclosure controls and procedures, under the supervision and with the participation of our chief executive officer and chief financial officer. Based upon that evaluation, our chief executive officer and chief financial officer have concluded that the Company's disclosure controls and procedures are effective in alerting them in a timely manner to material Company information required to be disclosed by us in reports filed under the Act.

In addition, there have been no changes in the Company's internal control over financial reporting during the period covered by this report that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

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PART II OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We are involved in legal proceedings and litigation arising in the ordinary course of business. We believe that the potential liability, if any, in excess of amounts already accrued from all proceedings, claims and litigation will not have a material effect on our financial position or results of operations when resolved in a future period.

ITEM 1A. RISK FACTORS

A description of the risk factors associated with our business is included under "Risk Factors" contained in Item 1A. of our 2007 Annual Report on Form 10-K and is incorporated herein by reference.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

There were no unregistered sales of equity securities during the period covered by this report.

Issuer Purchases of Equity Securities

In February 2007, the Company's Board of Directors authorized a new program to repurchase up to $200.0 million of Gartner common stock, which the Board of Directors supplemented with an additional $250.0 million authorization for share repurchases in February 2008. The following table provides detail related to repurchases of our common stock for treasury in the first quarter of 2008 under this program:

Period	Total Number of Shares Purchased	Average Price Paid Per Share	Approximate Dollar Value of Shares that may yet be Purchased Under our Share Repurchase Program (in thousands)
2008			
January	540,353	$15.55	
February	1,292,527	18.67	
March	1,725,616	19.41	
Total	3,558,496	$18.55	$214,910

Subsequent to the end of the Company's first quarter, from April 1 through April 30, 2008, the Company also repurchased an additional 1,712,100 shares of its common shares for a total cost of $36.9 million.

ITEM 5. OTHER INFORMATION

On May 6, 2008, the Board of Directors approved amendments to (i) the Company's Employee Stock Purchase Plan, principally to provide for quarterly, rather than semi-annual, participation, and (ii) the Company's Executive Benefits Program, principally to provide further clarification of existing benefits. The Amended and Restated Employee Stock Purchase Plan is attached hereto as Exhibit 10.1, and the amended Executive Benefits Program is attached hereto as Exhibit 10.2.

ITEM 6. EXHIBITS

EXHIBIT NUMBER	DESCRIPTION OF DOCUMENT
10.1	Amended and Restated Employee Stock Purchase Plan, effective June 1, 2008
10.2	Executive Benefits Program, effective May 6, 2008
31.1	Certification of chief executive officer under Rule 13a — 14(a)/15d — 14(a).
31.2	Certification of chief financial officer under Rule 13a — 14(a)/15d — 14(a).
32	Certification under 18 U.S.C. 1350.

Items 3 and 4 of Part II are not applicable and have been omitted.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

	Gartner, Inc.
Date May 8, 2008	/s/ Christopher J. Lafond
	Christopher J. Lafond Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)

Exhibit 10.1

GARTNER, INC.

2002 EMPLOYEE STOCK PURCHASE PLAN

As Amended and Restated Effective June 1, 2008

The following constitute the provisions of the 2002 Employee Stock Purchase Plan of Gartner, Inc.

1. PURPOSE.

The purpose of the Plan is to provide employees of the Company and its Designated Subsidiaries with an opportunity to purchase Common Stock of the Company through accumulated payroll deductions. It is the intention of the company to have the Plan qualify as an "Employee Stock Purchase Plan" under Section 423 of the Internal Revenue Code of 1986, as amended. The provisions of the Plan, accordingly, shall be construed so as to extend and limit participation in a manner consistent with the requirements of that section of the Code.

2. DEFINITIONS.

(a) "Administrator" shall mean the Board or the committee of the Board appointed to administer the plan pursuant to Section 13 hereof.

(b) "Board" shall mean the Board of Directors of the Company.

(c) "Code" shall mean the Internal Revenue Code of 1986, as amended.

(d) "Common Stock" shall mean the Class A Common Stock, par value $.0005, of the Company.

(e) "Company" shall mean Gartner, Inc.

(f) "Compensation" shall mean all base straight time gross earnings, payments for overtime, shift premium, incentive compensation, incentive payments, bonuses, and commissions.

(g) "Designated Subsidiaries" shall mean the Subsidiaries which have been designated by the Board from time to time in its sole discretion as eligible to participate in the Plan.

(h) "Employee" shall mean any individual who is an employee of the Company for purposes of tax withholding under the Code or an employee of a Designated Subsidiary outside the United States. For purposes of the Plan, the employment relationship shall be treated as continuing intact while the individual is on sick leave or other leave of absence approved by the Company. Where the period of leave exceeds 90 days and the individual's right to reemployment is not guaranteed either by statute or by contract, the employment relationship will be deemed to have terminated on the 91st day of such leave.

(i) "Enrollment Date" shall mean the first day of each Offering Period.

(j) "Exercise Date" shall mean the last day of each Offering Period.

(k) "Fair Market Value" shall mean, as of any date, the value of Common Stock determined as follows:

(1) If the Common Stock is listed on any established stock exchange or a national market system, including without limitation the National Market System of the National Association of Securities Dealers, Inc. Automated Quotation ("NASDAQ") System, its Fair Market Value shall be the closing sales price for the Common Stock (or the closing bid, if no sales were reported), as quoted on such system or exchange (or the exchange with the greatest volume of trading in Common Stock) on the date of such determination (or, if not a market trading day, then the last market trading day prior to the date of determination), as reported in The Wall Street Journal or such other source as the Board deems reliable; or

(2) If the Common Stock is quoted on the NASDAQ system (but not on the National Market System thereof) or is regularly quoted by a recognized securities dealer but selling prices are not reported, its Fair Market Value shall be the mean between the high bid and low asked prices for the Common Stock on the date of

such determination, as reported in The Wall Street Journal or such other source as the Administrator deems reliable; or

(3) In the absence of an established market for the Common Stock, the Fair Market Value thereof shall be determined in good faith by the Administrator.

(l) "Offering Period" shall mean, effective June 1, 2008, a period of approximately three (3) months, commencing on the first Trading Day on or after March 1, June 1, September 1 and December 1 and terminating on the last Trading Day in the period ending the following May 31, August 31, November 30 and January 31, respectively, during which options granted pursuant to the Plan may be exercised. The duration, commencement and termination of Offering Periods may be changed pursuant to Section 4 of this Plan.

(m) "Participant" shall mean an Employee who elects to participate in the Plan during the applicable Offering Period.

(n) "Plan" shall mean this 2002 Employee Stock Purchase Plan, as amended and restated herein.

(o) "Purchase Price" shall mean an amount equal to 95% of the Fair Market Value of a share of Common Stock on the Exercise Date.

(p) "Reserves" shall mean the number of shares of Common Stock covered by each option under the Plan which have not yet been exercised and the number of shares of Common Stock which have been authorized for issuance under the Plan but not yet placed under option.

(q) "Subsidiary" shall mean a corporation, domestic or foreign, of which not less than 50% of the voting shares are held by the Company or a Subsidiary, whether or not such corporation now exists or is hereafter organized or acquired by the Company or a Subsidiary.

(r) "Trading Day" shall mean a day on which national stock exchanges and the NASDAQ System are open for trading.

3. ELIGIBILITY.

(a) Any Employee who shall be employed by the Company or a Designated Subsidiary on a given Enrollment Date shall be eligible to participate in the Plan.

(b) Any provisions of the Plan to the contrary notwithstanding, no Employee shall be granted an option under the Plan (i) to the extent, immediately after the grant, such Employee (or any other person whose stock would be attributed to such Employee pursuant to Section 424(d) of the Code) would own capital stock of the Company and/or hold outstanding options to purchase such stock possessing five percent (5%) or more of the total combined voting power or value of all classes of the capital stock of the Company or of any Subsidiary, or (ii) to the extent his or her rights to purchase stock under all employee stock purchase plans of the Company and its subsidiaries to accrue at a rate which exceeds Twenty-Five Thousand Dollars ($25,000) worth of stock (determined at the fair market value of the shares at the time such option is granted) for each calendar year in which such option is outstanding at any time, as same shall automatically be adjusted if this dollar amount set forth in the Code is adjusted.

4. OFFERING PERIODS.

The Plan shall be implemented by consecutive Offering Periods with a new Offering Period commencing on the first Trading Day on or after June 1 and December 1 each year, or on such other dates as the Administrator shall determine, and continuing thereafter until terminated in accordance with Section 19 hereof. The Administrator shall have the power: (i) to change the duration, commencement and termination of Offering Periods and/or Purchase Periods with respect to future offerings without stockholder approval if such change is announced at least ten (10) days prior to the scheduled beginning of the first Offering Period or Purchase Period to be effective thereafter, and (ii) to implement overlapping Offering Periods. Effective June 1, 2008, the Administrator has changed the Offering Periods to three-month periods commencing on March 1, June 1, September 1 and December 1 each year.

5. PARTICIPATION.

(a) An eligible Employee may become a Participant in the Plan by completing a subscription agreement authorizing payroll deductions in the form maintained by the Company from time to time (on its website or otherwise) and filing it with the Company's HR department prior to the applicable Enrollment Date.

(b) Payroll deductions for a Participant shall commence on the first payroll following the Enrollment Date and shall end on the last payroll in the Offering Period to which such authorization is applicable, unless sooner terminated by the Participant as provided in Section 10 hereof.

6. PAYROLL DEDUCTIONS.

(a) At the time a Participant files his or her subscription agreement, he or she shall elect to have payroll deductions made on each pay day during the Offering Period in an amount not less than one percent (1%) and not exceeding ten percent (10%) of the Compensation which he or she receives on each pay day during the Offering Period, and the aggregate of such payroll deductions during the Offering Period shall not exceed ten percent (10%) of the Participant's Compensation during said Offering Period.

(b) All payroll deductions made for a Participant shall be credited to his or her account under the Plan and will be withheld in whole percentages only. A Participant may not make any additional payments into such account.

(c) A Participant may discontinue his or her participation in the Plan as provided in Section 10 hereof, or may increase or decrease the rate of his or her payroll deductions during the Offering Period by completing or filing with the Company a new subscription agreement authorizing a change in payroll deduction rate. A Participant may not change his or her payroll deduction rate, either by increasing or decreasing such rate, more than once during an Offering Period. The Administrator may, in its discretion, adjust the number of participation rate changes permitted during any Offering Period. The change in rate shall be effective with the first full payroll period following ten (10) business days after the Company's receipt of the new subscription agreement unless the Company elects to process a given change in participation more quickly. A Participant's subscription agreement shall remain in effect for successive Offering Periods unless terminated as provided in Section 10 hereof.

(d) Notwithstanding the foregoing, to the extent necessary to comply with Section 423(b)(8) of the Code as the same may be amended and Section 3(b) hereof, a Participant's payroll deductions may be decreased to 0% at such time during any Offering Period which is scheduled to end during the current calendar year (the "Current Period") that the aggregate of all payroll deductions that were previously used to purchase stock under the Plan in a prior Offering Period which ended during that calendar year plus all payroll deductions accumulated with respect to the Current Period equal $23,750, as the same shall automatically be adjusted if the dollar amount set forth in the Code is adjusted. Payroll deductions shall recommence at the rate provided in such Participant's subscription agreement at the beginning of the first Offering Period that is scheduled to end in the following calendar year, unless terminated by the Participant as provided in Section 10 hereof.

(e) At the time the option is exercised, in whole or in part, or at the time some or all of the Company's Common Stock issued under the Plan is disposed of, the Participant must make adequate provision for the Company's federal, state or other tax withholding obligations, if any, which arise upon the exercise of the option or the disposition of the Common Stock. At any time, the Company may, but will not be obligated to, withhold from the Participant's compensation the amount necessary for the Company to meet applicable withholding obligations, including any withholding required to make available to the Company any tax deductions or benefits attributable to sale or early disposition of the Common Stock by the Employee.

7. GRANT OF OPTION.

On the Enrollment Date of each Offering Period, each eligible Employee participating in such Offering Period shall be granted an option to purchase on the Exercise Date of such Offering Period (at the applicable Purchase Price) up to a number of shares of the Company's Common Stock determined by dividing such Employee's payroll deductions accumulated prior to such Exercise Date and retained in the Participant's account as of the Exercise Date by the applicable Purchase Price; provided that in no event shall an Employee be permitted to purchase during each Offering Period more than a number of Shares determined by dividing $25,000 by the number of Offering Periods per year, as the same shall be automatically adjusted upon any adjustments in the dollar amount set forth in the Code, by the Fair Market Value of a share of the Company's Common Stock on the Enrollment Date, and provided further that such purchase shall be subject to the limitations set forth in Sections 3(b) and 12 hereof. Exercise of the option shall occur as provided in Section 8 hereof, unless the Participant has withdrawn pursuant to Section 10 hereof, and shall expire on the last day of the Offering Period.

8. EXERCISE OF OPTION.

Unless a Participant withdraws from the Plan as provided in Section 10 hereof, his or her option for the purchase of shares will be exercised automatically on the Exercise Date, and the maximum number of full shares subject to the option shall be purchased for such Participant at the applicable Purchase Price with the accumulated payroll deductions in his or her account. No fractional shares will be purchased; any payroll deductions accumulated in a Participant's account which are not sufficient to purchase a full share shall be retained in the Participant's account for the subsequent Offering Period, subject to earlier withdrawal by the Participant as provided in Section 10 hereof. Any other monies left over in a Participant's account after the Exercise Date shall be returned to the Participant. During a Participant's lifetime, a Participant's option to purchase shares hereunder is exercisable only by him or her.

9. DELIVERY.

As promptly as practicable after each Exercise Date on which a purchase of shares occurs, the Company shall have the shares purchased upon the exercise of the option listed in street name with a brokerage company of the Company's choice (the "Broker of Deposit").

10. WITHDRAWAL; TERMINATION OF EMPLOYMENT.

(a) A Participant may withdraw all the payroll deductions credited to his or her account and not yet used to exercise his or her option under the Plan at any time prior to the end of the month preceding the last month of the Offering Period by giving written notice to the Company in the form maintained by the Company from time to time. All of the Participant's payroll deductions credited to his or her account will be paid to such Participant promptly after receipt of notice of withdrawal without interest and such Participant's option for the Offering Period will be automatically terminated, and no further payroll deductions for the purchase of shares will be made for such Offering Period. If a Participant withdraws from an Offering Period, payroll deductions will not resume at the beginning of the succeeding Offering Period unless the Participant delivers to the Company a new subscription agreement. A Participant may not make a partial withdrawal of payroll deductions.

(b) Upon a Participant's ceasing to be an Employee (as defined in Section 2(h) hereof), for any reason, he or she will be deemed to have elected to withdraw from the Plan and the payroll deductions credited to such Participant's account during the Offering Period but not yet used to exercise the option will be returned to such Participant or, in the case of his or her death, to the person or persons entitled thereto under Section 14 hereof, and such Participant's option will be automatically terminated.

11. INTEREST.

No interest shall accrue on the payroll deductions of a Participant in the Plan.

12. STOCK.

(a) The maximum number of shares of the Company's Common Stock which shall be made available for sale under the Plan shall be 4,000,000 shares, subject to adjustment upon changes in capitalization of the Company as provided in Section 18 hereof. If on a given Exercise Date the number of shares with respect to which options are to be exercised exceeds the number of shares then available under the Plan, the Company shall make a pro rata allocation of the shares remaining available for purchase in as uniform a manner as shall be practicable and as it shall determine to be equitable.

(b) The Participant will have no interest or voting right in shares covered by his or her option until such option has been exercised.

(c) Shares to be delivered to a Participant under the Plan will be registered in the name of the Participant or in the name of the Participant and his or her spouse as specified in the Participant's subscription agreement.

13. ADMINISTRATION.

(a) Administrative Body. The Plan shall be administered by the Board or a committee of members of the Board appointed by the Board. The Administrator shall have full and exclusive discretionary authority to construe, interpret and apply the terms of the Plan, to determine eligibility and to adjudicate all disputed claims filed under the Plan. Every finding, decision and determination made by the Administrator shall, to the full extent permitted by law, be final and binding upon all parties. Members of the Board who are eligible Employees are permitted to participate in the Plan, provided that:

(1) Members of the Board who are eligible to participate in the Plan may not vote on any matter affecting the administration of the Plan or the grant of any option pursuant to the Plan.

(2) If a committee is established to be the Administrator of the Plan, no member of the Board who is eligible to participate in the Plan may be a member of the committee.

(b) Rule 16b-3 Limitations and Listing Standards. Notwithstanding the provisions of Subsection (a) of this Section 13, in the event that Rule 16b-3 promulgated under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or any successor provision (“Rule 16b-3”), or the listing standards of any stock exchange or national market system on which the Company’s securities may be listed (the “Listing Standards”), provide specific requirements for the administrators of plans of this type, the Plan shall be only administered by such a body and in such a manner as shall comply with the applicable requirements of Rule 16b-3 and the Listing Standards. Unless permitted by Rule 16b-3, no discretion concerning decisions regarding the Plan shall be afforded to any committee whose members are not “non-employee directors” as that term is used in Rule 16b-3.

14. DESIGNATION OF BENEFICIARY.

(a) A Participant may file a written designation of a beneficiary who is to receive any shares and cash, if any, from the Participant’s account under the Plan in the event of such Participant’s death subsequent to an Exercise Date on which the option is exercised but prior to delivery to such Participant of such shares and cash. In addition, a Participant may file a written designation of a beneficiary who is to receive any cash from the Participant’s account under the Plan in the event of such Participant’s death prior to exercise of the option. If a Participant is married and the designated beneficiary is not the spouse, spousal consent shall be required for such designation to be effective.

(b) The Participant may change such designation of beneficiary at any time by written notice. In the event of the death of a Participant and in the absence of a beneficiary validly designated under the Plan who is living at the time of such Participant’s death, the Company shall deliver such shares and/or cash to the executor or administrator of the estate of the Participant, or if no such executor or administrator has been appointed (to the knowledge of the Company), the Company, in its discretion, may deliver such shares and/or cash to the spouse or to any one or more dependents or relatives of the Participant, or if no spouse, dependent or relative is known to the Company, then to such other person as the Company may designate.

15. TRANSFERABILITY.

Neither payroll deductions credited to a Participant’s account nor any rights with regard to the exercise of an option or to receive shares under the Plan may be assigned, transferred, pledged or otherwise disposed of in any way (other than by will, the laws of descent and distribution or as provided in Section 14 hereof) by the Participant. Any such attempt at assignment, transfer, pledge or other disposition shall be without effect, except that the Company may treat such act as an election to withdraw funds from an Offering Period in accordance with Section 10 hereof.

16. USE OF FUNDS.

The Company (or Designated Subsidiary) may use all payroll deductions received or held by the Company or any Designated Subsidiary under the Plan for any corporate purpose, and the Company (or Designated Subsidiary) shall not be obligated to segregate such payroll deductions, except as otherwise required by law.

17. REPORTS.

Individual accounts will be maintained for each Participant in the Plan. Statements of account will be given to participating Employees at least annually, which statements will set forth the amounts of payroll deductions, the Purchase Price, the number of shares purchased and the remaining cash balance, if any.

18. ADJUSTMENTS UPON CHANGES IN CAPITALIZATION.

(a) Changes in Capitalization. Subject to any required action by the stockholders of the Company, the Reserves as well as the price per share of Common Stock covered by each option under the Plan which has not yet been exercised shall be proportionately adjusted for any increase or decrease in the number of issued shares of Common Stock resulting from a stock split, reverse stock split, stock dividend, combination or reclassification of the Common Stock, or any other increase or decrease in the number of shares of Common Stock effected without receipt of consideration by the Company; provided, however, that conversion of any convertible securities of the Company shall not be deemed to have been “effected without receipt of consideration”. Such adjustment shall be made by the Administrator, whose determination in that respect shall be final, binding and conclusive. Except as expressly provided herein, no issuance by the Company of shares of stock of any class, or securities convertible into shares of stock of any class, shall affect, and no adjustment by reason thereof shall be made with respect to, the number or price of shares of Common Stock subject to an option.

(b) Dissolution or Liquidation. In the event of the proposed dissolution or liquidation of the Company, the Offering Period will terminate immediately prior to the consummation of such proposed action, unless otherwise provided by the Board.

(c) Merger or Asset Sale. In the event of a proposed sale of all or substantially all of the assets of the Company, or the merger of the Company with or into another corporation, each option under the Plan shall be assumed or an equivalent option shall be substituted by such successor corporation or a parent or subsidiary of such successor corporation, unless the Board determines, in the exercise of its sole discretion and in lieu of such assumption or substitution, to shorten the Offering Period(s) then in progress by setting a new Exercise Date (the "New Exercise Date") or to cancel each outstanding right to purchase and refund all sums collected from Participants during the Offering Period(s) then in progress. If the Board shortens the Offering Period(s) then in progress in lieu of assumption or substitution in the event of a merger or sale of assets, the Board shall notify each Participant in writing, at least ten (10) business days prior to the New Exercise Date, that the Exercise Date for his or her option has been changed to the New Exercise Date and that his or her option will be exercised automatically on the New Exercise Date, unless prior to such date he or she has withdrawn from the Offering Period(s) as provided in Section 10 hereof. For purposes of this paragraph, an option granted under the Plan shall be deemed to be assumed if, following the sale of assets or merger, the option confers the right to purchase, for each share of option stock subject to the option immediately prior to the sale of assets or merger, the consideration (whether stock, cash or other securities or property) received in the sale of assets or merger by holders of Common Stock for each share of Common Stock held on the effective date of the transaction (and if such holders were offered a choice of consideration, the type of consideration chosen by the holders of a majority of the outstanding shares of Common Stock); provided, however, that if such consideration received in the sale of assets or merger was not solely common stock of the successor corporation or its parent (as defined in Section 424(e) of the Code), the Board may, with the consent of the successor corporation and the Participant, provide for the consideration to be received upon exercise of the option to be solely common stock of the successor corporation or its parent equal in fair market value to the per share consideration received by holders of Common Stock upon the sale of assets or merger.

The Board may, if it so determines in the exercise of its sole discretion, also make provision for adjusting the Reserves, as well as the price per share of Common Stock covered by each outstanding option, in the event the Company effects one or more reorganizations, recapitalization, rights offerings or other increases or reductions of shares of its outstanding Common Stock, and in the event of the Company being consolidated with or merged into any other corporation.

19. AMENDMENT OR TERMINATION.

(a) The Board may at any time and for any reason terminate or amend the Plan. Except as provided in Section 18 hereof, no such termination can affect options previously granted, provided that an Offering Period may be terminated by the Board on any Exercise Date if the Board determines that the termination of the Plan is in the best interests of the Company and its stockholders. Except as provided in Section 18 hereof, no amendment may make any change in any option theretofore granted which adversely affects the rights of any Participant. To the extent necessary to comply with Rule 16b-3 or Section 423 of the Code (or any successor rule or provision or any other applicable law or regulation), or the Listing Standards, the Company shall obtain stockholder approval in such a manner and to such a degree as required.

(b) Without stockholder consent and without regard to whether any Participant rights may be considered to have been "adversely affected," the Administrator shall be entitled to change the Offering Periods, limit the frequency and/or number of changes in the amount withheld during an Offering Period, establish the exchange ratio applicable to amounts withheld in a currency other than U.S. dollars, permit payroll withholding in excess of the amount designated by a Participant in order to adjust for delays or mistakes in the Company's processing of properly completed withholding elections, establish reasonable waiting and adjustment periods and/or accounting and crediting procedures to ensure that amounts applied toward the purchase of Common Stock for each Participant properly correspond with amounts withheld from the Participant's Compensation, and establish such other limitations or procedures as the Administrator determines in its sole discretion advisable which are consistent with the Plan.

20. NOTICES.

All notices or other communications by a Participant to the Company under or in connection with the Plan shall be deemed to have been duly given when received in the form specified by the Company at the location, or by the person, designated by the Company for the receipt thereof.

21. CONDITIONS UPON ISSUANCE OF SHARES.

Shares shall not be issued with respect to an option unless the exercise of such option and the issuance and delivery of such shares pursuant thereto shall comply with all applicable provisions of law, domestic or foreign, including, without limitation, the Securities Act of 1933, as amended, the Exchange Act, the rules and regulations promulgated thereunder, and the requirements of any stock exchange upon which the shares may then be listed, and shall be further subject to the approval of counsel for the Company with respect to such compliance.

As a condition to the exercise of an option, the Company may require the person exercising such option to represent and warrant at the time of any such exercise that the shares are being purchased only for investment and without any present intention to sell or distribute such shares if, in the opinion of counsel for the Company, such a representation is required by any of the aforementioned applicable provisions of law.

22. TERM OF PLAN.

The amendment and restatement of the Plan set forth herein shall become effective on June 1, 2008. The Plan shall continue in effect for a term of ten (10) years from its original effective date of February 1, 2002 unless sooner terminated under Section 19 hereof.

23. ADDITIONAL RESTRICTIONS OF RULE 16b-3.

The terms and conditions of options granted hereunder to, and the purchase of shares by, persons subject to Section 16 of the Exchange Act shall comply with the applicable provisions of Rule 16b-3. This Plan shall be deemed to contain, and such options shall contain, and the shares issued upon exercise thereof shall be subject to, such additional conditions and restrictions as may be required by Rule 16b-3 to qualify for the maximum exemption from Section 16 of the Exchange Act with respect to Plan transactions.

24. RULES FOR FOREIGN JURISDICTIONS.

(a) The Administrator may adopt rules or procedures relating to the operation and administration of the Plan to accommodate differences in local law, tax policy or custom. Without limiting the generality of the foregoing, rules and procedures may be adopted regarding handling of payroll deductions, payment of interest, conversion of local currency, payroll tax, withholding procedures and handling of stock certificates that vary depending on location.

(b) The Administrator may approve such supplements to, or amendments, restatements or alternative versions of this Plan as it may consider necessary or appropriate to accommodate differences in local law, tax policy or custom, without affecting the terms of this Plan as in effect for any other purpose, (including supplements, amendments, restatements and alternative versions designed to be outside the scope of Section 423 of the Code), provided that no such supplements, amendments, restatements or alternative versions shall include any provisions that are inconsistent with the terms of this Plan, as then in effect, unless the Plan could have been amended to eliminate such inconsistency without further approval by the stockholders of the Company.

Exhibit 10.2

EXECUTIVE BENEFITS PROGRAM

Effective May 6, 2008

Gartner Operating Committee Members (U.S. Associates),

As a member of Gartner's Operating Committee employed in the United States, you play a vital role in the overall success of our corporate performance. To that end, you have been asked to collaborate across organizational lines and make or support those decisions that build the total organization's value. In recognition of this responsibility, you have the opportunity to participate in an enhanced executive benefits package.

These enhanced benefits include:

- Enhanced severance policy
- 35 Paid Time Off days
- $15,000 annual payment to purchase the perquisites of your choice (grossed up for tax purposes)
- ERISA-excess program that allows you to contribute over the current 401(K) limits
- Annual executive medical exam
- Enhanced Severance Policy

The role you play as a senior leader has a higher risk/reward than other roles. In order to ensure that you are focused on your responsibilities, we have included an enhanced severance policy as part of this package.

If you are terminated without Cause (including as a result of the elimination of your position) then you will be entitled to receive the following:

- your current annual base salary through your termination date (and a lump sum payment equal to any accrued, unused PTO, up to a maximum of 25 days) plus continued base salary for a period of twelve months following the termination date, payable in accordance with Gartner's regular payroll schedule as in effect from time to time;
- the right to exercise all options and other exercisable rights held by you that are vested as of the termination date for a period of 90 days following the termination date;
- reimbursement for COBRA premiums incurred, minus the contribution paid by active associates, to continue group health benefits under Gartner's plan (or, at Gartner's election, to obtain substantially similar health benefits through a third party carrier) for twelve months for you and any other family members (i.e., your spouse and any eligible children) for whom you have made the appropriate election.\

Except as provided above, you shall not be entitled to any other compensation, severance or other benefits, other than any benefits otherwise available to you under this Policy in the case of a Change in Control.

If you are terminated without Cause (including as a result of the elimination of your position) during the 12 month period following a Change of Control, then, in addition to the payments and benefits describe above, all outstanding equity awards shall vest in full and all outstanding equity awards with an exercise feature shall be immediately exercisable, and shall remain exercisable for 12 months following the termination date. For purposes of this policy in connection with a Change in Control only, "outstanding equity awards shall include all outstanding performance-based equity awards as to which the performance criteria have not been certified, as of the termination date, by the Compensation Committee at target, as well as all other outstanding equity awards.

"<u>Cause</u>" means (i) your failure to perform your assigned duties or responsibilities (other than a failure resulting from disability) in such a manner as to cause material loss, damage or injury to Gartner; (ii) gross negligence or serious misconduct by you in connection with the discharge of the duties of your position in such a manner as to cause material loss, damage or injury to Gartner; (iii) your use of drugs or alcohol in such a manner as to materially interfere with the performance of your assigned duties; or (iv) your being convicted of, or entering a plea of *nolo contendere* to, a felony. In each instance, the foregoing acts and omissions shall not constitute Cause unless and until you have been provided with written notice from Gartner describing your act or omission that otherwise would constitute Cause and your failure to remedy such act or omission within 30 days of receiving written notice.

"Change in Control" shall have the same meaning as in Gartner's 2003 Long Term Incentive Plan.

<u>Paid-Time-Off (PTO) Program</u>

Gartner understands the importance of time away from work and how it results in a better frame of mind to provide outstanding results. As a senior leader of Gartner, you will be eligible for the highest level of PTO days, 35 days per year.

If your employment should terminate, you will be paid for any unused PTO up to a maximum of 25 days. The rate is based on your base salary only.

Annual Lump-Sum Payment

Under the executive benefit program, Gartner will pay you an annual lump sum payment of $15,000 from which you can choose to purchase the perquisites of your choice.
For US taxpayers, this amount shall be grossed-up. In other words, you will be entitled to receive an additional payment (a "Gross-Up Payment") in an amount such that after payment by you of all income and payroll taxes imposed on the benefit payment and the Gross-Up Payment, you will retain the same amount on an after tax basis with respect to the benefit payment due that you would have retained had no such tax been imposed. In all cases, you are responsible for paying your own taxes.

ERISA-Excess Program

This program allows you to contribute in excess of current 401(k) limits into a non-qualified plan set up by Gartner.

Executive Health Exam

You are eligible for an annual preventive physical examination by Executive Health Exams International (EHE). There are EHE facilities located in New York and in Stamford. Appointments can be scheduled on line by registering as a private patient at https://manage.eheintl.com/emr/psched/login.jsp. Please pay for services in full and submit the detailed invoice to the Senior Director of Benefits & HRIS, for reimbursement through payroll. For US taxpayers, the fees or premiums paid on your behalf in regard to this benefit shall be grossed-up. In other words, you will be entitled to receive an additional payment (a "Gross-Up Payment") in an amount such that after payment by you of all income and payroll taxes imposed on the benefit payment and the Gross-Up Payment, you will retain the same amount on an after tax basis with respect to the benefit payment due that you would have retained had no such tax been imposed. In all cases, you are responsible for paying your own taxes.

In Conclusion

These benefits are being offered to you to supplement the current benefits package offered to all associates. You are not required to utilize these additional benefits, but may choose the ones that best meet your individual requirements.

The receipt of these benefits is contingent upon your signature below. By signing below, you acknowledge and agree that this enhanced executive benefits package, together with those non-severance benefits offered generally to all Gartner associates, shall be the only benefits to which you are entitled, and that any and all other benefits or arrangements, whether oral or in writing, previously existing between you and Gartner have been superceded and extinguished by this Program.

Yours truly,

Gartner, Inc.

By:____________________
Title:

Acknowledged

By:____________________
Name:

Exhibit 31.1

CERTIFICATION

I, Eugene A. Hall, certify that:

(1) I have reviewed this Quarterly Report on Form 10-Q for the quarter ended March 31, 2008, of Gartner, Inc.;

(2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

(3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

(4) The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d —15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and

(5) The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors:

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

/s/ Eugene A. Hall

Eugene A. Hall
Chief Executive Officer
May 8, 2008

Exhibit 31.2

CERTIFICATION

I, Christopher J. Lafond, certify that:

(1) I have reviewed this Quarterly Report on Form 10-Q for the quarter ended March 31, 2008 of Gartner, Inc.;

(2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

(3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

(4) The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d —15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

(5) The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Christopher Lafond

Christopher J. Lafond
Chief Financial Officer
May 8, 2008

Exhibit 32

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Gartner, Inc. (the "Company") on Form 10-Q for the quarter ended March 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), as Chief Executive Officer of the Company and Chief Financial Officer of the Company, each hereby certifies, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Eugene A. Hall

Name: Eugene A. Hall
Title: Chief Executive Officer
Date: May 8, 2008

/s/ Christopher J. Lafond

Name: Christopher J. Lafond
Title: Chief Financial Officer
Date: May 8, 2008

A signed original of this written statement required by Section 906 has been provided to Gartner, Inc. and will be retained by Gartner, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.