UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported)

April 1, 2005

GARTNER, INC.

(Exact name of registrant as specified in its charter)

DELAWARE	**1-14443**	**04-3099750**
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

P.O. Box 10212
56 Top Gallant Road
Stamford, CT 06902-7747
(Address of Principal Executive Offices, including Zip Code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

TABLE OF CONTENTS

EXPLANATORY NOTE

On April 1, 2005, the registrant filed with the U.S. Securities and Exchange Commission a Current Report on Form 8-K (the “Original Filing”) with respect to the merger consummated in accordance with the Agreement and Plan of Merger dated as of December 26, 2004 among Gartner, Inc., a Delaware corporation (“Gartner”), Green Falcon, Inc., a Delaware corporation and a wholly owned subsidiary of Gartner (“Sub”) and META Group, Inc. (“META”).

In response to parts (a) and (b) of Item 9.01 of the Original Filing, the Company stated that it would file the required financial information by amendment, as permitted by Items 9.01(a)(4) and 9.01(b)(2) of Form 8-K. This Amendment to the Current Report on Form 8-K is being filed solely for the purpose of providing the required financial information.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements of Business Acquired.

META Financial Statements for the Quarter ended March 31, 2005 (Unaudited) are filed as Exhibit 99.2 to this Current Report on Form 8-K. META Financial Statements for the Year Ended December 31, 2004 are incorporated by reference from META’s Annual Report on Form 10-K.

(b) Pro Forma Financial Information.

Gartner Pro Forma Combined Statement of Operations for the Year Ended December 31, 2004 (Unaudited), Pro Forma Combined Balance Sheet as of March 31, 2005 (Unaudited) and Pro Forma Combined Statement of Operations for the Quarter Ended March 31, 2005 (Unaudited) are filed as Exhibit 99.3 to this Current Report on Form 8-K.

(c) Exhibits.

See Exhibit Index attached hereto.

Table of Contents

SIGNATURES

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

Gartner, Inc.

Date: June 16, 2005

By: /s/ Christopher Lafond
Christopher Lafond
Executive Vice President,
Chief Financial Officer

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
99.1*	Press Release issued by Gartner, Inc. on April 1, 2005.
99.2	META Group, Inc. Financial Statements for the Quarter Ended March 31, 2005 (Unaudited).
99.3	Gartner, Inc. Pro Forma Combined Statement of Operations for the Year Ended December 31, 2004 (Unaudited), Pro Forma Combined Balance Sheet as of March 31, 2005 (Unaudited) and Pro Forma Combined Statement of Operations for the Quarter Ended March 31, 2005 (Unaudited).

* previously filed

Exhibit 99.2

META Group, Inc.
CONSOLIDATED BALANCE SHEETS
(In thousands, except for share and per share data)
(Unaudited)

	March 31, 2005	December 31, 2004
Assets		
Current assets:		
Cash and cash equivalents	$ 15,144	$ 6,899
Restricted cash	1,750	6,000
Accounts receivable, net	33,354	41,042
Deferred commissions	3,018	1,614
Other current assets	2,175	4,865
Total current assets	55,441	60,420
Non-current portion of accounts receivable	—	2
Property and equipment, net	3,833	4,580
Goodwill	16,650	16,688
Intangible assets, net	7,914	8,533
Investments and advances	1,338	1,009
Other assets	511	688
Total assets	$ 85,687	$ 91,920
Liabilities and Stockholders' Equity		
Current liabilities:		
Accounts payable	$ 4,964	$ 2,391
Deferred revenues	48,762	46,740
Notes payable	949	487
Accrued compensation	3,125	6,398
Accrued and other current liabilities	13,776	21,152
Total current liabilities	71,576	77,168
Long-term portion of notes payable	—	708
Non-current deferred revenues	—	19
Other non-current liabilities	2,027	1,571
Total non-current liabilities	2,027	2,298
Total liabilities	73,603	79,466
Commitments and contingencies		
Stockholders' equity:		
Preferred stock, $.01 par value per-share, authorized 2,000,000 shares; none issued	—	—
Common stock, $.01 par value per-share, authorized 45,000,000 shares, issued 16,115,332 and 15,417,011 shares, respectively	161	154
Paid-in capital	74,679	64,824
Accumulated deficit	(62,948)	(52,360)
Accumulated other comprehensive income	512	156
Treasury stock, at cost, 647,016 shares	(320)	(320)
Total stockholders' equity	12,084	12,454
Total liabilities and stockholders' equity	$ 85,687	$ 91,920

See notes to consolidated financial statements.

META Group, Inc.

CONSOLIDATED STATEMENTS OF OPERATIONS
(in thousands, except per-share data)
(Unaudited)

	For the three months ended March 31,	
	2005	2004
Revenues:		
Advisory services	$ 20,797	$ 21,240
Strategic consulting	10,683	9,339
Published research products	1,100	1,517
Reimbursable expenses	582	506
Total revenues	33,162	32,602
Operating expenses:		
Cost of services and fulfillment	18,192	16,700
Reimbursable expenses	582	506
Selling and marketing	8,414	10,532
General and administrative	5,408	5,262
Merger costs	9,937	—
Depreciation and amortization	1,164	1,150
Total operating expenses	43,697	34,150
Operating loss	(10,535)	(1,548)
Other income, net	93	47
Loss before provision for income taxes and minority interest	(10,442)	(1,501)
Provision for income taxes	146	47
Minority interest in income of consolidated subsidiary	—	(12)
Net loss	$ (10,588)	$ (1,536)
Net loss per basic common share	$ (0.69)	$ (0.11)
Net loss per fully diluted common share	$ (0.69)	$ (0.11)
Weighted average number of basic shares outstanding	15,302	13,715
Weighted average number of fully diluted shares outstanding	15,302	13,715

See notes to consolidated financial statements.

Exhibit 99.2

META Group, Inc.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(in thousands)
(Unaudited)

	For the three months ended March 31, 2005	For the three months ended March 31, 2004
Operating activities:		
Net loss	$ (10,588)	$ (1,536)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Equity-based compensation	7,046	—
Depreciation and amortization	1,164	1,150
Minority interest in income of consolidated subsidiary	—	(12)
Changes in assets and liabilities:		
Accounts receivable	6,880	9,567
Deferred commissions	(1,413)	(873)
Other current assets	2,538	655
Other assets	166	(332)
Accounts payable	2,773	4
Accrued liabilities	(9,405)	(615)
Deferred revenues	2,500	168
Net cash provided by operating activities	1,661	8,176
Investing activities:		
Capital expenditures	—	(353)
Net cash (used in) investing activities	—	(353)
Financing activities:		
Decrease in restricted cash	4,250	—
Proceeds from bank borrowings	—	1,000
Repayment of bank borrowings	—	(1,000)
Repayment of notes payable and capital lease obligations	(250)	(81)
Proceeds from exercise of stock options	2,816	224
Net cash provided by financing activities	6,816	143
Effect of exchange rate changes on cash	(232)	223
Net increase in cash and cash equivalents	8,245	8,189
Cash and cash equivalents, beginning of period	6,899	8,814
Cash and cash equivalents, end of period	$ 15,144	$ 17,003
Supplemental schedule of noncash financing activities:		
Acquisition of equipment under capital leases	$ —	$ 859

See notes to consolidated financial statements.

META Group, Inc.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

Note 1 – Interim Financial Statements

The accompanying unaudited consolidated financial statements include the accounts of META Group, Inc. (the "Company") and its subsidiaries and have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial reporting and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and notes required by accounting principles generally accepted in the United States of America for complete financial statements.

In the opinion of the Company's management, the accompanying unaudited consolidated financial statements contain all adjustments (consisting of normal recurring items) necessary for a fair presentation of results for the interim periods presented. The results of operations for any interim period are not necessarily indicative of results for the full year. These financial statements and footnote disclosures should be read in conjunction with the December 31, 2004 audited consolidated financial statements and the notes thereto included in the Company's Form 10-K for the year ended December 31, 2004.

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the accompanying consolidated financial statements and notes. Actual results could differ from those estimates.

Note 2 – Acquisitions

In April 2004, the Company acquired 100% of META Group Middle East for $950,000 in cash. The Company acquired this distributor in order to have full ownership control in the Middle East (other than Israel) to better serve its customers in the region. The purchase price has been allocated to the assets acquired and the liabilities assumed, based on estimated fair values at the date of acquisition. The allocation resulted in goodwill of $1.1 million recorded in the Advisory Services segment and $0.5 million recorded in the Consulting segment and $0.4 million related to the customer list of the seller, which is being amortized on the straight line method over 7 years.

Note 3 – Goodwill and Other Intangible Assets

Effective January 1, 2002, the Company adopted Statement of Financial Accounting Standards No. 142, *Goodwill and Other Intangible Assets* ("SFAS 142"). Under SFAS 142, goodwill and intangible assets deemed to have indefinite lives will no longer be amortized but will be subject to impairment tests on an annual basis, or more frequently if certain indicators arise. Other finite lived intangible assets will continue to be amortized over their useful lives. During the quarter ended March 31, 2005, the remaining useful lives of intangible assets being amortized were reviewed and deemed to be appropriate .

The goodwill impairment test is a two-step process that requires goodwill to be allocated to the reporting units. In the first step, the fair value of the reporting unit is compared to the carrying value of the reporting unit. If the fair value of the reporting unit is less than the carrying value of the reporting unit, goodwill impairment may exist, and the second step of the test is performed. In the second step, the fair value of the goodwill is compared to the carrying value of the goodwill and an impairment loss will be recognized to the extent that the carrying value of the goodwill exceeds the implied fair value of the goodwill.

In accordance with SFAS 142, the Company has selected a date by which the annual impairment test will be performed, such date being September 30. The Company performed its annual impairment test in September 2004 which resulted in no goodwill impairment .

A summary of the Company's intangible assets as of March 31, 2005 and December 31, 2004 is as follows (amounts in thousands):

	March 31, 2005		
	Gross Carrying Amount	Accumulated Amortization	Total
Amortized intangible assets:			
Customer lists	$ 11,378	$ (4,484)	$ 6,894
Intellectual property	770	(642)	128
Non-compete agreement	375	(375)	—
Content databases & other	2,157	(1,265)	892
Total	$ 14,680	$ (6,766)	$ 7,914
Unamortized intangible assets:			
Goodwill			$ 16,650
Aggregate amortization expense:			
Three months ended March 31, 2005:			$ 648

	December 31, 2004		
	Gross Carrying Amount	Accumulated Amortization	Total
Amortized intangible assets:			
Customer lists	$ 11,822	$ (4,387)	$ 7,435
Intellectual property	784	(601)	183
Non-compete agreement	375	(375)	—
Content databases & other	2,108	(1,193)	915
Total	$ 15,089	$ (6,556)	$ 8,533
Unamortized intangible assets:			
Goodwill			$ 16,688
Aggregate amortization expense:			
Twelve months ended December 31, 2004:			$ 2,100
Estimated amortization expense:			
Remaining nine months ending December 31, 2005:	$ 1,705		
Year ending December 31, 2006	1,665		
Year ending December 31, 2007	1,523		
Year ending December 31, 2008	1,296		
Year ending December 31, 2009	987		
Thereafter	738		
Total	$ 7,914		

The changes in the carrying amount of goodwill by reportable segment for the three months ended March 31, 2005 is as follows (in thousands):

	Advisory Services	Strategic Consulting	Total
Balance as of January 1, 2005	$ 15,497	$ 1,191	$ 16,688
Translation adjustments	(35)	(3)	(38)
Balance as of March 31, 2005	$ 15,462	$ 1,188	$ 16,650

Note 4 – Comprehensive Loss

Comprehensive loss for the three months ended March 31, 2005 and 2004 was as follows (in thousands):

	For the three months ended March 31,	
	2005	2004
Net loss	$ (10,588)	$ (1,536)
Other comprehensive (loss) income, net of tax:		
Unrealized gain (loss) on investment in equity security	331	(55)
Foreign currency translation adjustment	25	1,165
Comprehensive loss	$ (10,232)	$ (426)

The shares the Company owns in Tescom became a marketable security on February 24, 2004 as a result of an initial public offering that Tescom completed. The Company classifies its investment as available-for-sale. During 2004, the Company determined that Tescom stock had been trading at a price below the Company’s basis in the stock for a period which exceeded six months, and that an other-than-temporary decline in value had taken place, and the Company recorded an impairment loss based on the difference between its basis in its investment in Tescom and the market value of Tescom stock on December 31, 2004. Accordingly, this resulted in an impairment loss of $154,000 which was recorded by the Company as of December 31, 2004. The carrying value of the Company’s investment was $1,262,000 at March 31, 2005, which includes an unrealized gain of $331,000.

Note 5 – Segment Reporting

The Company has organized itself around two business segments: Advisory Services and Strategic Consulting. The Company’s operating segments are managed separately, because each operating segment represents a strategic business unit that generally offers distinct products / services. Advisory Services provide comprehensive coverage of relevant information technology and business-related issues faced by its clients through client/analyst interaction, published conclusions and recommendations to each client's specific IT requirements, including various topic-specific reports and standalone deliverables that meet specific assessment requirements. Strategic Consulting provides custom consulting services tailored to meet individual client requirements.

The accounting policies of the operating segments are the same as those described in Note 1 to the Company's 2004 Annual Report on Form 10-K except that the disaggregated financial results for the Company's operating segments have been prepared using a management approach, which is consistent with the basis and manner in which the Company's management internally disaggregates financial information for the purposes of assistance in making internal operating decisions. The Company evaluates performance based on standalone segment gross margin, defined by the Company as the segment revenues less segment cost of sales and fulfillment excluding selling, general and administrative expenses. Management does not allocate corporate assets, non-operating income or income taxes when measuring segment results. The Company evaluates the results of its geographic segments excluding intercompany royalty income and expense.

The Company earns revenue from clients in many countries. In the quarters ended March 31, 2005 and 2004, other than the United States and Germany, there was no individual country in which revenues from external clients represent 10% or more of the Company's consolidated revenues. Additionally, no single client accounted for 10% or more of total revenue in the quarters ended March 31, 2005 and 2004, and the loss of a single client, in management's opinion, would not have a material adverse effect on revenues.

Information by operating segment is set forth below (in thousands):

	Advisory Services	Strategic Consulting	Unallocated	Consolidated Total
For the three months ended March 31, 2005				
Revenues	$ 21,521	$ 11,059	$ 582	$ 33,162
Gross Margin	11,837	2,551	—	14,388
Assets	—	—	85,687	85,687
For the three months ended March 31, 2004				
Revenues	$ 22,757	$ 9,339	$ 506	$ 32,602
Gross Margin	13,227	2,169	—	15,396
Assets	—	—	86,870	86,870

The Company sells its products in the United States, and internationally through its subsidiaries in Canada, the Asia Pacific region, Europe and the Middle East. The Company also utilizes a network of independent sales representative organizations located in South Africa, Israel, Poland, Hungary, Japan and Argentina to distribute its products.

Information by geographic region is set forth below (in thousands):

	Americas	Asia-Pacific	Europe, Middle East, Africa	Consolidated Total
For the three months ended March 31, 2005				
Revenues	$ 20,541	$ 1,546	$ 11,075	$ 33,162
Operating income (loss)	(13,204)	503	2,166	(10,535)
Long – lived assets	7,079	2,040	21,127	30,246
For the three months ended March 31, 2004				
Revenues	$ 20,794	$ 2,104	$ 9,704	$ 32,602
Operating income (loss)	(3,382)	275	1,559	(1,548)
Long – lived assets	7,901	2,355	19,942	30,198

Note 6 – Bank Debt

The Company has a $6 million revolving credit agreement (the “Facility”). Under the Facility, interest on any outstanding borrowings is payable at the rate of LIBOR, as determined by the bank, plus 1.5%, or the higher of the Prime Rate or the Federal Funds Rate plus 0.5%. The Facility contains no financial covenants. In 2004, the Company executed a five-month extension of the Facility which extended the maturity date to April 4, 2005. On March 31, 2005, the Company amended the Facility to terminate the revolving credit commitment, reduce the letter of credit commitment to $1,533,000 and extend the maturity date to December 31, 2005. The Facility is fully collateralized by a $1.75 million and a $6 million cash deposit reflected as restricted cash as of March 31, 2005 and December 31, 2004 respectively. As of March 31, 2005 and December 31, 2004, there was $1,533,000 used under the Facility in the form of standby letters of credit issued on behalf of one of the Company’s independent sales representative organizations and as collateral for a portion of the Company’s U.S. premises leases and equipment leases. There were no borrowings outstanding as of March 31, 2005 and December 31, 2004.

Note 7 – Stock-Based Compensation

The Company has three active stock-based employee compensation plans, which are described more fully in Note 9 to the Company’s 2004 Annual Report on Form 10-K. The Company accounts for those plans under the recognition and measurement principles of Accounting Principles Board Opinion No. 25, “Accounting for Stock Issued to Employees”, and related Interpretations. No stock-based employee compensation cost is reflected in net income (loss), as all options granted under those plans had an exercise price equal to the market value of the underlying common stock on the date of grant. The following table illustrates the pro forma effect on net loss and loss per share if the Company had applied the fair value recognition provisions of Statement of Financial Accounting Standards No. 123, “Accounting for Stock-Based Compensation” to stock-based employee compensation (in thousands, except per share data):

Exhibit 99.2

	For the three months ended March 31,	
	2005	2004
Reported net loss	$ (10,588)	$ (1,536)
Add: Stock compensation expense included in net income	7,047	—
Deduct: Total stock based employee compensation expense determined under fair value based methods for all awards, net of tax:	(7,260)	(564)
Pro forma net loss	$ (10,801)	$ (2,100)
Net loss per share		
Reported:		
Basic	$ (0.69)	$ (0.11)
Diluted	$ (0.69)	$ (0.11)
Pro forma:		
Basic	$ (0.71)	$ (0.15)
Diluted	$ (0.71)	$ (0.15)

Note 8 – Net Loss Per Share

The following table sets forth the computation of net loss per share for the three months ended March 31, 2005 and 2004:

	For the three months ended March 31,	
	2005	2004
Net loss	$ (10,588,000)	$ (1,536,000)
Average number of common shares outstanding during the period	15,302,005	13,714,966
Add common share equivalents — options to purchase common shares and contingent shares	—	—
Total	15,302,005	13,714,966
Amounts per basic common share		
Net loss	$ (0.69)	$ (0.11)
Amounts per fully diluted common share		
Net loss	$ (0.69)	$ (0.11)

Diluted earnings per share for the three months ended March 31, 2005 and 2004 excludes 1,332,372 and 1,875,448 common stock equivalents (options), respectively, because they are anti-dilutive.

Note 9 – Contingencies and Guarantees

Contingencies:

Legal:

Other than ordinary routine litigation incidental to the Company’s business, the Company is not a party, nor is any of its property subject to, any pending legal proceedings.

Acquisition of Assets of Rubin Systems, Inc. (“RSI”)

In August 2004, the Company and Dr. Rubin entered into an Amended and Restated Employment, Compensation and Release Agreement (the “Restated Agreement”). The term of the Restated Agreement is through December 31, 2008, but is subject to earlier termination. The Restated Agreement supersedes the earnout provisions of an October 2000 agreement and provides, effective as of January 1, 2004, for the following earnout arrangements:

- Dr. Rubin’s earnout potential for the term of the Restated Agreement is $2,300,000, split into equal $460,000 annual increments for the years 2004 through 2008. Of the $460,000, Dr. Rubin can earn up to $230,000 per year based on Company performance or other criteria established by the Company’s Compensation Committee, and he can earn up to another $230,000 based on a percentage of the Company’s WWB benchmark, WWB publication and WWB guru consulting revenue (“WWB Revenue”). The amount earned is a percentage of the WWB Revenue is equal to ten percent, eight percent, seven percent, five percent and four percent in each of fiscal years 2004, 2005, 2006, 2007 and 2008, respectively, capped at $230,000 per year. No carryover is permitted.

- Dr. Rubin is not eligible for any earnout payments for a given fiscal year if his retainer consulting revenue for the year is less than $1 million.

Letters of Credit:

See Note 6 for discussion of standby letters of credit.

Guarantees:

In September 2000 the Company provided a corporate guarantee in the amount of €62,000 (approximately $80,000) guaranteeing lease payments to the landlord of one of the Company’s former independent sales representative organizations. In January 2002, the landlord called the guarantee. The claim is currently being negotiated with the landlord. The Company is currently uncertain as to when this issue will be resolved.

Note 10 – Restructuring Charges

During 2004, the Company recorded restructuring charges totaling $1,755,000. These charges were associated with workforce reductions, which totaled 32 employees. As of March 31, 2005, $640,000 remains unpaid and is expected to be paid in 2005.

Note 11 – Severance

In the quarter ended March 31, 2005, the Company recorded severance charges totaling $560,000 associated with 11 employees. As of March 31, 2005, all amounts were paid.

Note 12 – Merger Costs

In March 2005, under the terms of the merger agreement, the Company accelerated vesting of unvested stock options immediately prior to the merger (see Note 13) and recognized $7.0 million of compensation expense. In 2004 and the quarter ended March 31, 2005, the Company incurred $2.3 million and $2.9 million, respectively, of merger costs. At March 31, 2005, $3.4 million of merger costs remain unpaid and are expected to be paid in 2005.

Note 13 – Subsequent Event – Merger

Effective April 1, 2005, the Company's acquisition by Gartner, Inc. became effective. Under the terms of the merger agreement, the Company's stockholders received $10.00, without interest, in cash for each share of the Company's common stock held by them.

Exhibit 99.3

UNAUDITED PRO FORMA COMBINED FINANCIAL STATEMENTS

The following unaudited pro forma combined financial statements give effect to the acquisition by Gartner of META on April 1, 2005, and the related financings on the historical financial position and results of operations of Gartner and META. The historical financial information set forth below has been derived from, and should be read in connection with, the financial statements of Gartner and META, including the notes thereto.

Gartner's financial statements for the year ended December 31, 2004 are included in Gartner's Annual Report on Form 10-K for the year ended December 31, 2004. Gartner's financial statements for the quarter ended March 31, 2005 are included in Gartner's Quarterly Report on Form 10-Q for the quarter ended March 31, 2005. META's financial statements for the year ended December 31, 2004 are included in META's Annual Report on Form 10-K for the year ended December 31, 2004. META's financial statements for the quarter ended March 31, 2005 are included herein in Exhibit 99.2.

The pro forma financial statements give effect to the acquisition and the related financings as if the transactions had been consummated for the combined statements of operations on January 1, 2004 and for the combined balance sheet on March 31, 2005 under the purchase method of accounting.

The allocation of the purchase price as reflected in the pro forma combined financial statements has been based upon preliminary estimates of the fair values of assets acquired and liabilities assumed. Management is currently assessing the fair values of the tangible and intangible assets acquired and liabilities assumed. This preliminary allocation of the purchase price depends upon certain estimates and assumptions, which are preliminary and have been made solely for the purpose of developing the unaudited pro forma combined financial statements. These valuations could change significantly upon the completion of further analyses and asset valuations from those used in the pro forma combined financial statements.

The unaudited pro forma combined financial statements do not include liabilities resulting from planning related to the operation of Meta's business in conjunction with that of Gartner's following the merger and adjustments in respect of possible settlements of outstanding liabilities (other than those already included in the historical financial statements of either company), as these are not presently estimable. Amounts preliminarily allocated to goodwill may change and amounts allocated to identifiable intangible assets with definite lives may increase or decrease, which could result in a change in amortization of acquired intangible assets. The fair value of deferred revenue related to the acquired META contracts is still being finalized. Therefore, the actual amounts ultimately recorded may differ materially from the information presented in the accompanying pro forma combined financial statements.

The Acquisition

Pursuant to the Merger Agreement, each share of META common stock outstanding at the effective time of the Merger was converted into the right to receive $10.00 in cash. On April 1, 2005, Gartner completed the acquisition of META by purchasing all of the outstanding stock and outstanding options for approximately $168.0 million in cash, plus transaction costs. The acquisition was accounted for as a purchase business combination. Under the purchase method of accounting, the costs to acquire META, including transaction costs, were allocated to the underlying net assets and liabilities based on their estimated respective fair values. Any excess of the purchase price over the estimated fair value of the net assets acquired, including identifiable intangible assets, was allocated to goodwill. An allocation of the purchase price to the net assets acquired, including identifiable intangible assets, has been made based on a preliminary valuation by an independent third party. Additional information may require Gartner to revise the purchase price allocation in the future.

Management expects that the Meta acquisition will result in increased efficiencies and opportunities for the combined company. These opportunities include increased coverage and customer penetration through leveraging a larger sales force and expected cost synergies. The future combined company results will not reflect the historical combined company results of both entities. Future research revenues are expected to be lower on a combined company basis as a result of expected customer overlap and future consulting revenues are expected to be lower on a combined company basis as a result of exiting certain practices. In addition, the future general & administrative expenses are expected to be lower on a combined company basis as a result of the expected cost synergies. The net financial impact of these matters has not been reflected in the accompanying pro forma financial statements. Certain adjustments will be made to the assets and liabilities acquired to be consistent with the application of Gartner's policies. Achievement of any of the expected cost savings and synergies is subject to substantial risks and uncertainties and no assurance can be given that such cost savings or synergies will be achieved.

Revenue and Expense Recognition

Gartner will recognize revenue associated with the fulfillment of the acquired META contracts, consistent with Gartner standard revenue recognition methodology, ratably over the contract term, which is typically twelve months, or upon the completion of the related event. All direct costs associated with the fulfillment of the acquired META contracts will be expensed over the period in which the related revenues are recognized. Gartner's ultimate cost to fulfill the deferred revenue obligation related to the acquired META contracts is still being finalized. The accompanying pro forma financial statements reflect Gartner's current estimate of the costs required to fulfill their obligation. If this estimate is revised, it will result in a change to the revenues recognized by Gartner post-acquisition, which would impact Gartner's future operating income and net income.

Exhibit 99.3

GARTNER, INC.
PRO FORMA COMBINED STATEMENTS OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2004
(UNAUDITED, IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)

	Consolidated Gartner, Inc. (a)	META Group, Inc. (b)	Pro forma Adjustments		Pro forma Combined Gartner, Inc.
Revenues:					
Research	$ 480,486	$ 70,563	$		$ 551,049
Consulting	259,419	60,556			319,975
Events	138,393	4,647			143,040
Other	15,523	5,735			21,258
Total revenues	893,821	141,501			1,035,322
Costs and expenses:					
Cost of services and product development	434,499	72,907			507,406
Selling, general and administrative	349,834	60,992			410,826
Depreciation	27,650	2,645	(1,693)	(c)	28,602
Amortization of intangibles	687	2,100	14,434	(d)	17,221
Goodwill impairment	2,711	—			2,711
Merger costs	—	2,329	(326)	(e)	2,003
Other charges	35,781	2,171			37,952
Total costs and expenses	851,162	143,144	12,415		1,006,721
Operating income (loss)	42,659	(1,643)	(12,415)		28,601
(Loss) gain from investments	(2,958)	(154)			(3,112)
Interest (expense), net	(1,317)	—	(5,671)	(f),(g)	(6,988)
Other (expense), net	(3,922)	131			(3,791)
Income (loss) before income taxes	34,462	(1,666)	(18,086)		14,710
Provision (benefit) for income taxes	17,573	420	(7,347)	(h)	10,646
Minority interest in income of consolidated subsidiary	—	77			77
Net income (loss)	$ 16,889	$ (2,163)	$ (10,739)		$ 3,987
Income (loss) per common share:					
Basic	$ 0.14	$ (0.16)			$ 0.03
Diluted	$ 0.13	$ (0.16)			$ 0.03
Weighted average shares outstanding					
Basic	123,603	13,865			123,603
Diluted	126,326	13,865			126,326

(a) Reflects Gartner's consolidated statement of operations.

(b) Reflects META's statement of operations. Certain balances have been reclassified to conform to Gartner presentation, as follows: Research revenue reflects an adjustment of ($18.3) million to reclassify strategic advisory service revenue of $13.7 million to the consulting segment and to reclassify $4.6 million of sponsorship revenue to the events segment. Both Consulting revenue and cost of services/product development reflect increases of $2.6 million for the reclassification of billable travel and entertainment that were previously included in separate revenue and expense income statement line items of META.

(c) The depreciation expense adjustment reflects the write down of software, property, equipment and leasehold improvements to estimated fair value based on an average depreciable life of one to two years.

(d) Amortization of intangibles reflects the preliminary allocation of the purchase price to intangible assets with the following estimated lives: content/intellectual property, 18 months; databases, one to two years; and customer relationships, three to five years.

(e) To reverse nonrecurring expenses included in the historical financial statements of META that are directly attributable to the acquisition by Gartner.

(f) The interest expense adjustment of $2.9 million is based upon the incremental borrowing of $67.0 million from the revolver at the interest rate of 4.36% as of April 1, 2005. A 1/8 percent increase in this variable interest rate would result in an increase in pro forma interest expense of $0.1 million.

(g) The interest income adjustment of $2.7 million was based upon the use of the cash balance of $100.0 million for the purchase of META at an estimated reinvestment rate of 2.75%.

(h) The tax (benefit) reflects the effect of the pro forma adjustments using the statutory rates in the various tax jurisdictions.

Exhibit 99.3

GARTNER, INC.
PRO FORMA COMBINED STATEMENTS OF OPERATIONS
FOR THE QUARTER ENDED MARCH 31, 2005
(UNAUDITED, IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)

	Consolidated Gartner, Inc. (a)	META Group, Inc. (b)	Pro forma Adjustments		Pro forma Combined Gartner, Inc.
Revenues:					
Research	$ 125,196	$ 17,007	$		$ 142,203
Consulting	64,010	14,265			78,275
Events	8,055	790			8,845
Other	2,563	1,100			3,663
Total revenues	199,824	33,162			232,986
Costs and expenses:					
Cost of services and product development	95,278	18,774			114,052
Selling, general and administrative	91,546	13,822			105,368
Depreciation	6,079	516	(365)	(c)	6,230
Amortization of intangibles	28	648	3,011	(d)	3,687
Merger costs	—	9,937	(9,937)	(e)	—
META integration charges	3,405	—			3,405
Other charges	14,274	—			14,274
Total costs and expenses	210,610	43,697	(7,291)		247,016
Operating income (loss)	(10,786)	(10,535)	7,291		(14,030)
(Loss) gain from investments	(5,106)	—			(5,106)
Interest (expense), net	(1,345)	—	(1,417)	(f),(g)	(2,762)
Other (expense) income, net	(304)	93			(211)
(Loss) income before income taxes	(17,541)	(10,442)	5,874		(22,109)
(Benefit) provision for income taxes	(2,834)	146	(916)	(h)	(3,604)
Net (loss)	$ (14,707)	$ (10,588)	$ 6,790		$ (18,505)
Income (loss) per common share:					
Basic	$ (0.13)	$ (0.69)			$ (0.17)
Diluted	$ (0.13)	$ (0.69)			$ (0.16)
Weighted average shares outstanding					
Basic	111,324	15,302			111,324
Diluted	112,416	15,302			112,416

(a) Reflects Gartner’s consolidated statement of operations.

(b) Reflects META’s statement of operations. Certain balances have been reclassified to conform to Gartner presentation, as follows: Research revenue reflects an adjustment of ($3.8) million to reclassify strategic advisory service revenue of $3.0 million to the consulting segment and to reclassify $0.8 million of sponsorship revenue to the events segment. Both Consulting revenue and cost of services/product development reflect increases of $0.6 million for the reclassification of billable travel and entertainment that were previously included in separate revenue and expense income statement line items of META.

(c) The depreciation expense adjustment reflects the write down of software, property, equipment and leasehold improvements to estimated fair value based on an average depreciable life of one to two years.

(d) Amortization of intangibles reflects the preliminary allocation of the purchase price to intangible assets with the following estimated lives: content/intellectual property, 18 months; databases, one to two years; and customer relationships, three to five years.

(e) To reverse nonrecurring expenses included in the historical financial statements of META that are directly attributable to the acquisition by Gartner.

(f) The interest expense adjustment of $0.8 million is based upon the incremental borrowing of $67.0 million from the revolver at the interest rate of 4.36% as of April 1, 2005. A 1/8 percent increase in this variable interest rate would result in an increase in pro forma interest expense of $0.01 million.

(g) The interest income adjustment of $0.6 million was based upon the use of the cash balance of $100.0 million for the purchase of META at an estimated reinvestment rate of 2.75%.

(h) The tax (benefit) reflects the effect of the pro forma adjustments using the statutory rates in the various tax jurisdictions.

Exhibit 99.3

GARTNER, INC.
PRO FORMA COMBINED BALANCE SHEET
AS OF MARCH 31, 2005
(UNAUDITED, IN THOUSANDS)

	Consolidated Gartner, Inc. (a)	META Group, Inc. (b)	Pro forma Adjustments		Combined Pro forma Gartner, Inc.
Assets					
Current assets:					
Cash and cash equivalents	$ 158,721	$ 15,144	$ (102,761)	(c)	$ 71,104
Fees receivable, net	233,284	32,259	—		265,543
Deferred commissions	32,015	3,018	(3,018)	(d)	32,015
Prepaid expenses and other current assets	39,850	5,020	(263)	(e)	44,607
Total current assets	463,870	55,441	(106,042)		413,269
Property, equipment and leasehold improvements, net	61,333	3,833	(2,500)	(f)	62,666
Goodwill	229,994	16,650	(16,650)	(g)	412,192
			182,198	(h)	
Intangible assets, net	257	7,914	(7,914)	(g)	31,657
			31,400	(i)	
Other assets	73,668	1,849	(6,530)	(c)	74,572
	—	—	5,585	(j)	
Total Assets	$ 829,122	$ 85,687	$ 79,547		$ 994,356
Liabilities and Stockholders' Equity					
Current liabilities:					
Accounts payable and accrued liabilities	$ 148,499	$ 22,649	$ 31,052	(k)	$ 207,969
	—	—	5,770	(j)	
Deferred revenues	333,704	48,762	(12,191)	(l)	370,276
Notes and current portion of long-term debt	40,000	949	67,000	(m)	107,949
Total current liabilities	522,203	72,360	91,631		686,194
Long term debt	140,000	—	—		140,000
Other liabilities	51,406	1,243	—		52,649
Total Liabilities	713,609	73,603	91,631		878,843
Stockholders' Equity					
Common stock	75	161	(161)	(n)	75
Additional paid-in capital	484,565	74,679	(74,679)	(n)	484,565
Unearned compensation, net	(5,551)	—	—		(5,551)
Accumulated other comprehensive income, net	8,887	512	(512)	(n)	8,887
Accumulated earnings	175,383	(62,948)	62,948	(n)	175,383
Treasury stock, at cost	(547,846)	(320)	320	(n)	(547,846)
Total Stockholders' Equity	115,513	12,084	(12,084)		115,513
Total Liabilities and Stockholders' Equity	$ 829,122	$ 85,687	$ 79,547		$ 994,356

(a) Reflects Gartner's consolidated balance sheet.

(b) Reflects META consolidated balance sheet. Certain balances have been reclassified to conform to the Gartner presentation, as follows: Fees receivable, net reflects an adjustment of $(1.1) million to reclassify distributor accounts receivable to other current assets, and restricted cash of $1.7 million has been included in other current assets. In addition, $0.8 million of tax payables has been reclassified from other liabilities to accrued liabilities.

(c) Reflects the net of: (1) the cash consideration paid for META of $176.3 million, including $8.1 million in direct closing costs, of which $6.5 million was paid prior to March 31, 2005; and (2) $67.0 million borrowed under Gartner's revolving credit facility.

(d) Reflects writeoff of META deferred commissions.

(e) Reflects writeoff of nonrefundable security deposits and other prepaids.

(f) Reflects writedown of software, property, equipment, and leasehold improvements to estimated fair value.

(g) Reflects writeoff of META goodwill and intangible assets.

(h) Includes the preliminary purchase price allocation to goodwill. Goodwill represents the excess of cash paid over net assets acquired. The estimated value allocated to goodwill was based on the excess of the purchase price over the preliminary fair values of other identifiable tangible and intangible assets acquired. However, this allocation is preliminary and may change, subject to the final valuation from a third party. The final allocation of the purchase price could differ materially from the estimated allocation used for pro forma purposes, and any change in the attribution of the purchase price to amortizable intangible assets would result in a change to the amortization expense reflected in the pro forma statements of operations. A reconcilation of goodwill related to META follows:

Cash consideration paid:		$ 176,291
Assets acquired	92,327	
Less: Liabilities assumed	(67,183)	
Net assets acquired		25,144
Excess of purchase price over net assets acquired:		151,147
Accrued liabilities booked under EITF 95-3		31,051
Goodwill		$ 182,198

(i) Reflects the preliminary allocation of purchase price to intangible assets, as follows:

Content/intellectual property	$ 17,100
Customer relationships	10,800
Databases	3,500
	$ 31,400

(j) Reflects adjustment to record noncurrent deferred tax assets and current deferred tax liabilities.

(k) Reflects liabilities for severance, lease and contract terminations, and other accruals under Emerging Issue Task Force (EITF) Issue 95-3, “Recognition of Liabilities in Connection with a Purchase Business Combination.” The detail of the accrual is as follows:

Lease terminations:	$ 15,383
Severance and benefits:	11,251
Contract terminations	3,002
Costs to exit certain activities	1,415
	$ 31,051

(l) Reflects adjustment to reduce META deferred revenue to Gartner’s estimated cost to fulfill plus a normal profit margin.

(m) Represents $67.0 million of debt borrowed under the revolving credit facility on April 1, 2005. The revolving credit facility bears interest equal to LIBOR plus an applicable margin which varies based on specified leverage ratios. The interest rate on April 1, 2005 was 4.36%.

(n) Reflects the elimination of META capital accounts.