



DIVISION OF
CORPORATION FINANCE

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

December 15, 2006

Via US Mail and Facsimile

Gracia C. Martore
Chief Financial Officer
Gannett Co., Inc.
7950 Jones Branch Drive
McLean, VA 22107-0910

**Re: Gannett Co., Inc.
Form 10-K for the year ended December 25, 2005
File No. 001-06961**

Dear Ms. Martore:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief