

Mail Stop 4561

August 21, 2008

David Gladstone, Chief Executive Officer  
Gladstone Commercial Corporation  
1521 Westbranch Drive  
Suite 200  
McLean, VA 22102

**Re: Gladstone Commercial Corporation  
Form 10-K for the year ended December 31, 2007  
Filed February 27, 2008  
Schedule 14A  
Filed March 10, 2008  
File No. 001-33097**

Dear Mr. Gladstone:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Tom Kluck  
Legal Branch Chief