

July 6, 2006

Mail Stop 4561

Mr. Mark E. Yale
Chief Financial Officer
Glimcher Realty Trust
150 East Gay Street
Columbus, Ohio 43215

Re: Glimcher Realty Trust
Form 10-K for the year ended December 31, 2005
Filed February 24, 2006
File No. 1-12482

Dear Mr. Yale:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant

