

Mail Stop 4561

June 19, 2008

VIA U.S. MAIL AND FAX (614) 621-9321

Mark E. Yale
Chief Financial Officer
Glimcher Realty Trust
180 East Broad Street
Columbus, OH 43215

**Re: Glimcher Realty Trust
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed February 22, 2008
Form 10-Q for Quarterly Period Ended
March 31, 2008
Filed April 25, 2008
File No. 001-12482**

Dear Mr. Yale:

We have reviewed your response letter dated June 9, 2008 and have the following additional comments. If you disagree with our comments, we will consider your explanation as to why our comments are not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2007

General

1. We note your responses to comments 1-3. We believe this disclosure is standard in the real estate industry and significant to an investor's understanding of your business. Refer to Item 101(c) of Regulation S-K. Accordingly, please confirm that you will include the information provided in your responses in future filings.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 22

2. We note your response to prior comment 5. Please revise the Overview section to provide a more detailed description of the reasons for selling more than half of your portfolio over the last five years or explain in more detail why you believe this information is not material to investors. Item 303(a) requires disclosure of any information that is necessary to an understanding of your financial condition, changes in financial condition, or results of operations. Please provide the additional disclosure in future filings and tell us how you plan to comply.

Funds From Operations, page 26

3. We note your response to our prior comment 6. With respect to your presentation of FFO excluding impairment and defeasance charges, it does not appear that your current disclosures comply with the requirements of Item 10(e)(1)(i)(B) and (C) of Regulation S-K. Please advise or revise.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR. You may contact Jennifer Monick, Staff Accountant, at (202) 551-3295, or the undersigned at (202) 551-3629 if you have questions regarding comments on the financial statements and related matters. Please contact Byron Cooper, Attorney Advisor, at (202) 551-3473 or Karen Garnett, Assistant Director, at (202) 551-3785 with any other questions.

Sincerely,

Kevin Woody
Branch Chief