

Mail Stop 4561

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

Sincerely,

Kevin Woody
Branch Chief