

Mail Stop 3010

March 23, 2010

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

**Re: Glimcher Realty Trust
Form 10-K for the year ended December 31, 2008
File No. 001-12482**

Dear Mr. Yale:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief