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