

BRT REALTY TRUST
 60 CUTTER MILL ROAD - SUITE 303
 GREAT NECK N.Y. 11021
 www.BRTREALTY.com

January 5, 2010

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 Fax: 516-466-3132

TAX NOTICE

To the holders of shares of beneficial interest of BRT Realty Trust:

We wish to advise our shareholders that the tax status of their distributions required to be reported for the calendar year 2009 is as follows:

DISTRIBUTION DATE	PER SHARE		
	TOTAL DISTRIBUTIONS	ORDINARY INCOME(a)	LONG TERM CAPITAL GAIN
October 30, 2009	\$1.15	\$0.00	\$1.15
	<u>\$1.15</u>	<u>\$0.00</u>	<u>\$1.15</u>

(a) Does not qualify for reduced tax rates.

**IMPORTANT NOTICE -
 RETAIN THIS NOTICE AND YOUR FORM 1099 FOR YOUR ACCOUNTANT AND YOUR TAX RETURN.**