

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

January 9, 2009

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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 2008 is as follows:

<u>DISTRIBUTION DATE</u>	<u>PER SHARE</u>		
	<u>TOTAL DISTRIBUTIONS</u>	<u>ORDINARY INCOME(a)</u>	<u>LONG TERM CAPITAL GAIN</u>
April 3, 2008	.62	.28	.34
July 7, 2008	.62	.28	.34
October 2, 2008	1.33	.28	1.05
	<u>\$2.57</u>	<u>\$0.84</u>	<u>\$1.73</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.**