



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3010

May 26, 2010

Jeffrey A. Gould
Chief Executive Officer, President and Trustee
BRT Realty Trust
60 Cutter Mill Road
Great Neck, NY 11021

**Re: BRT Realty Trust
Form 10-K
Filed December 14, 2009
File No. 001-07172**

Dear Mr. Gould:

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

Sincerely,

Sonia Gupta Barros
Special Counsel