



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

April 22, 2016

Via E-mail

Mr. 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 for the fiscal year ended September 30, 2015
Filed December 11, 2015
File No. 001-07172

Dear Mr. Gould:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kim McManus

Kim McManus
Senior Attorney
Office of Real Estate and
Commodities