

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