

PRESS RELEASE FOR IMMEDIATE RELEASE

CAPITAL ABTB INC.

CAPITAL ABTB INC. REPORTS FINANCIAL RESULTS FOR THE 319-DAY PERIOD
ENDED SEPTEMBER 30, 2006

Tuesday, December 5, 2006
TSX-Venture: (BTB.UN)

Capital ABTB Inc. (“**ABTB**” or the “**Corporation**”) announced today its financial results for the 319-day period ended September 30, 2006. The following comments and highlights should be read in conjunction with the financial statements for the 319-day period ended September 30, 2006. The Corporation is no longer a reporting issuer and such documents are available on the SEDAR website at www.sedar.com either under Capital ABTB Inc. or BTB Real Estate Investment Trust.

Financial Highlights

319-day period ended September 30, 2006

Expense (revenue)

Administrative expenses	\$ 149,593
Stock based compensation	152,400
Interest income	(26,629)
Net loss	\$ 275,364
Loss per share	\$0.027

September 30, 2006

Cash and cash equivalent	\$ 982,858
Shareholders' Equity	\$1,551,611

As previously announced, the Corporation realized its qualifying transaction on October 3, 2006.

The qualifying transaction involved three primary components: (i) the reorganization of the Corporation into BTB Real Estate Investment Trust (“**BTB REIT**”) by way of a Plan of Arrangement under Section 192 of the Canada Business Corporations Act; (ii) a public offering of 11,627,907 trust units (the “**Units**”) of BTB REIT at a price of \$2.15 per unit for gross proceeds of \$25,000,000 and Series A five-year 8% Subordinated convertible Debentures of BTB REIT in the aggregate principal amount of \$12,000,000; and (iii) the purchase of a commercial real estate property located at 2900 Avenue Jacques-Bureau in Laval, Province of Quebec at a price of \$11,750,000.

On October 3, 2006, pursuant to the Plan of Arrangement, among other things: (i) the issued and outstanding common shares of the Corporation were exchanged for Units of BTB REIT on a five for one basis; (ii) the issued and outstanding options to purchase shares of the Corporation were exchanged for options to purchase Units with identical terms and conditions on a five for one basis. The Corporation was dissolved on October 3, 2006.

Forward-Looking Statements

This press release contains forward-looking statements. Forward-looking statements are subject to risks, uncertainties and assumptions. Although the trustees of ABTB believe that the expectations represented in such forward-looking statements are reasonable, there can be no assurance that such expectations will prove to be correct. Some of the factors and risks which could affect future results and could cause results to differ materially from those expressed in the forward-looking statements contained herein include the impact of general economic conditions, industry conditions, governmental regulation, environmental risks, competition from other industry participants, stock market volatility, the ability to access sufficient capital from internal and external sources and the risk of fluctuation and variation in actual operating results, which variation may be material. A full description of these risk factors can be found in BTB REIT's final prospectus dated September 26, 2006 which is available electronically at www.sedar.com.

The forward-looking statements contained herein are expressly qualified in their entirety by this cautionary statement. The forward-looking statements included herein are made as of the date hereof and ABTB does not undertake any obligation to publicly update such forward-looking statements to reflect new information, subsequent events or otherwise.

The TSX Venture Exchange does not accept responsibility for the adequacy or accuracy of this press release.

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INDUSTRY:

Real Estate & Construction – Commercial Real Estate