



**SABRA HEALTH CARE REIT, INC. ANNOUNCES TAX TREATMENT OF 2011 DISTRIBUTIONS**

IRVINE, CA, January 25, 2012 - Sabra Health Care REIT, Inc. (NASDAQ: SBRA) announced today the tax treatment for its 2011 distributions. The following table summarizes, for income tax purposes, the nature of cash distributions paid to stockholders during the calendar year ended December 31, 2011:

Common Stock (CUSIP # 78573L106)

Record Date	Payable Date	Distribution Per Share	Ordinary Dividends <sup>(1)</sup>			Non-Dividend Distributions
			Total	Non-Qualified	Qualified	
5/16/2011	6/2/2011	\$ 0.3200	\$ 0.2611	\$ 0.2611	\$ -	\$ 0.0589
8/15/2011	9/2/2011	\$ 0.3200	\$ 0.2611	\$ 0.2611	\$ -	\$ 0.0589
11/15/2011	12/2/2011	\$ 0.3200	\$ 0.2611	\$ 0.2611	\$ -	\$ 0.0589
		<u>\$ 0.9600</u>	<u>\$ 0.7833</u>	<u>\$ 0.7833</u>	<u>\$ -</u>	<u>\$ 0.1767</u>

<sup>(1)</sup> Included in ordinary dividends is an aggregate of \$0.0484 of short-term capital gains for 2011. This short-term capital gain is the result of the repayment in December 2011 of the Hillside Terrace Mortgage Note.

**ABOUT SABRA**

Sabra Health Care REIT, Inc., a Maryland corporation, is a self-administered, self-managed real estate investment trust that through its subsidiaries, owns and invests in real estate serving the healthcare industry. Sabra leases properties to tenants and operators throughout the United States. As of December 6, 2011, Sabra's investment portfolio included 97 properties consisting of (i) 76 skilled nursing facilities, (ii) ten combined skilled nursing, assisted living and independent living facilities, (iii) six assisted living facilities, (iv) two mental health facilities, (v) one independent living facility, (vi) one continuing care retirement community, and (vii) one acute care hospital. As of December 6, 2011, Sabra's properties were located in 23 states and included 10,877 licensed beds.

Contact:

Investor & Media Inquiries: (949) 679-0410

###