

Mail Stop 4561

September 16, 2008

VIA U.S. MAIL AND FAX 617-783-0568

Harold Brown  
Treasurer  
New England Realty Associates Limited Partnership  
39 Brighton Avenue  
Allston, MA 02134

**Re: New England Realty Associates Limited Partnership  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Filed March 17, 2008  
Form 10-Q for Quarterly Period Ended  
March 31, 2008  
Filed May 12, 2008  
File No. 001-31568**

Dear Mr. Brown:

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

Sincerely,

Kevin Woody  
Branch Chief