

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