



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3233

December 5, 2016

Via E-mail

Mr. Harold Brown
Treasurer and Director of NewReal, Inc. as GP for
New England Realty Associates Limited Partnership
39 Brighton Avenue
Allston, MA 02134

**Re: New England Realty Associates Limited Partnership
Form 10-K for the fiscal year ended December 31, 2015
Filed March 11, 2016
File No. 1-31568**

Dear Mr. Brown:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate & -
Commodities