



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