

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, DC 20549**

**FORM 8-K**

**CURRENT REPORT FORM**

**Pursuant to Section 13 or 15(d) of the  
Securities and Exchange Act of 1934**

Date of Report (Date of earliest event reported) September 17, 2002

National Real Estate Limited Partnership Income Properties  
(Exact name of registrant as specified in its charter)

Wisconsin  
(State or other Jurisdiction  
of Organization)

01-14453  
(Commission File  
Number)

39-1503893  
(IRS Employer  
Identification Number)

1155 Quail Court, Pewaukee, Wisconsin  
(Address of principal executive offices)

53072-3703  
(Zip Code)

Registrant's telephone number, including  
area code

(262) 695-1400

Not Applicable  
(Former name or former address, if changed since last report)

## **Item 5. Other Events**

Per Section 201 of the Sarbanes-Oxley Act of 2002, Services Outside the Scope of Practice of Auditors; Prohibited Activities, it is unlawful for a registered public accounting firm to provide any non-audit service to an issuer contemporaneously with the audit. The bill, however, allows an accounting firm to engage in any non-audit service, including tax services, if the activity is pre-approved by the audit committee of the issuer, and the decision to pre-approve non-audit services is disclosed to investors.

In the absence of an audit committee I, John Vishnevsky, as Individual General Partner of National Real Estate Limited Partnership Income Properties (the "Partnership"), pre-approve the accounting firm Kerber, Eck and Braeckel LLP, to provide the non-audit service of tax return preparation to the Partnership, in addition to audit services.

**Signature**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned herunto duly authorized.

National Real Estate Limited Partnership Income Properties  
Registrant

\_\_\_\_\_  
Date

\_\_\_\_\_  
By John Vishnevsky, Individual General Partner