

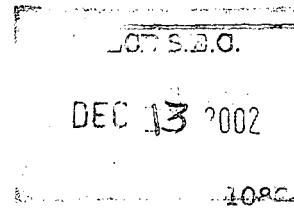


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American Stock Exchange
86 Trinity Place
New York, NY 10006-1872
T 212 306 1000

December 13, 2002

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



Dear Mr. Johnson:

This is to certify that on December 13, 2002, the American Stock Exchange, Inc. (the "Exchange") received from New England Realty Associates Limited Partnership (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Depository Receipts ("DRs"), Class A Units

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Sajjad H. Qamar
Senior Listing Analyst
Listing Qualifications Department

PROCESSED
DEC 17 2002
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THOMSON
FINANCIAL

cc: Herbert Scholl

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