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New England  
Realty Associates

**Partnership:** New England Realty Associates Limited Partnership

**Unit Class:** Class A Units and Depositary Receipts

**CUSIP #:** 644206104

**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

  

**Record Date:** 9/13/2024

**Payable Date:** 9/30/2024

**Per Unit Amount:** \$12.00 per Unit and \$0.40 per Depositary Receipt

**Section I:** This announcement is intended to be a qualified notice under Treasury Regulation Section 1.1446-4(b). Brokers and nominees should treat one hundred percent (100.0%) of the Partnership's distributions to non-U.S. investors as being attributable to income that is effectively connected with a United States trade or business. Accordingly, the Partnership's distributions to non-U.S. investors are subject to federal income tax withholding at the highest applicable effective tax rate.

**Section II:** The amount realized per 1.1446(f)-4(c)(2)(iii). Please choose one of the following.

- 100% of the distribution is in excess of cumulative net income
- None of the distribution is in excess of cumulative net income
- The following amount of the distribution is in excess of cumulative net income.

Enter an amount up to 6 decimal places: \$0.00000

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