

Subject: ACCEPTED FORM TYPE 10-Q (0001558370-21-010717)

Date: 06-Aug-2021 10:22

THE FOLLOWING SUBMISSION HAS BEEN ACCEPTED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

COMPANY: NEW ENGLAND REALTY ASSOCIATES LIMITED PARTNERSHIP  
FORM TYPE: 10-Q NUMBER OF DOCUMENTS: 9  
RECEIVED DATE: 06-Aug-2021 10:21 ACCEPTED DATE: 06-Aug-2021 10:22  
FILING DATE: 06-Aug-2021 10:21  
TEST FILING: NO CONFIRMING COPY: NO

ACCESSION NUMBER: 0001558370-21-010717

FILE NUMBER(S):

1. 001-31568

THE PASSWORD FOR LOGIN CIK 0001558370 WILL EXPIRE 04-May-2022 19:27.

PLEASE REFER TO THE ACCESSION NUMBER LISTED ABOVE FOR FUTURE INQUIRIES.

REGISTRANT(S):

1. CIK: 0000746514  
COMPANY: NEW ENGLAND REALTY ASSOCIATES LIMITED PARTNERSHIP  
ACCELERATED FILER STATUS: ACCELERATED FILER  
FORM TYPE: 10-Q  
FILE NUMBER(S):  
1. 001-31568

THE SUBMISSION CONTAINED THE FOLLOWING WARNINGS:

WRN: XBRL\_VALIDATION\_WARNING  
MSG: XBRL documents contain following XBRL validation warning(s).  
LOC: LINE NUMBER: 0

WRN: XBRL WARNING MESSAGE  
MSG: Warning: [ix-0514-Hidden-Fact-Eligible-For-Transform] WARN: 12 fact(s) appearing in ix:hidden were eligible for transformation:  
nen:LegalObligationToFundOperatingResults,  
us-gaap:DebtInstrumentBasisSpreadOnVariableRate1,  
us-gaap:EquityMethodInvestmentOwner... - nen-20210630x10q.htm line 9,  
nen-20210630x10q.htm line 9,  
nen-20210630x10q.htm line 9,  
nen-20210630x10q.htm line 9  
LOC: LINE NUMBER: 0

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URGENT: Verify that all of your addresses on the EDGAR database are correct. An incorrect address in the EDGAR Accounting Contact Name and Address information may result in your fee Account Activity Statement being returned to the SEC as undeliverable. Please correct outdated addresses via the EDGAR filing website.