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NEW ENGLAND REALTY ASSOCIATES LIMITED PARTNERSHIP

Form 4

March 04, 2010

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

3235-0287

0.5

January 31, Expires: 2005

OMB APPROVAL

Estimated average

burden hours per response...

subject to Section 16. Form 4 or Form 5 obligations

may continue.

See Instruction

if no longer

Check this box

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

1(b).

(Last)

(City)

(Print or Type Responses)

1. Name and Address of Reporting Person * **NERA 1994 IRREVOCABLE TRUST**

2. Issuer Name and Ticker or Trading Symbol

5. Relationship of Reporting Person(s) to Issuer

NEW ENGLAND REALTY ASSOCIATES LIMITED

(Check all applicable)

PARTNERSHIP [NEN]

3. Date of Earliest Transaction

Director X__ 10% Owner Officer (give title _ Other (specify below)

C/O NEW ENGLAND REALTY ASSOCIATES LP, 39 BRIGHTON

(Street)

(State)

(First)

(Middle)

(Zin)

AVENUE

4. If Amendment, Date Original

Filed(Month/Day/Year)

(Month/Day/Year)

04/08/2009

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

ALLSTON, MA 02134

(City)	(State) (Z	Table	I - Non-De	rivative S	ecurit	ies Acqı	uired, Disposed o	f, or Beneficial	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securi on(A) or D (D) (Instr. 3,	4 and (A) or	d of	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
NEN Depositary Receipts	04/08/2009		P	100	A		99,093	D	
NEN Depositary Receipts	04/14/2009		P	100	A	\$ 57.5	99,183	D	
NEN Depositary Receipts	04/16/2009		P	100	A	\$ 59	99,283	D	

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474 (9-02)

9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

	 Title of 	2.	3. Transaction Date	3A. Deemed	4.	5.	Date Exerc	cisable and	7. Title	e and	8. Price of	9
	Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orNumber	Expiration Da	ate	Amou	nt of	Derivative	J
	Security	or Exercise		any	Code	of	(Month/Day/Year)		Underlying	Security	,	
	(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securities		(Instr. 5)]
		Derivative				Securities			(Instr.	str. 3 and 4)		(
Securi		Security				Acquired						J
						(A) or						J
						Disposed						7
						of (D)						(
						(Instr. 3,						
						4, and 5)						
										Amount		
										or		
								Expiration		Number		
								Date		of		
					Code V	(A) (D)				Shares		
					Code v	(A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

NERA 1994 IRREVOCABLE TRUST C/O NEW ENGLAND REALTY ASSOCIATES LP 39 BRIGHTON AVENUE ALLSTON, MA 02134

X

Signatures

Sally E. Michael, Co-Trustee 03/04/2010

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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