

SECURITIES AND EXCHANGE COMMISSION

FORM 10-C

Form filed by an issuer whose securities are quoted on the Nasdaq interdealer quotation system. This form is used to report any change that exceeds five percent in the number of shares of the class outstanding and any change in the name of the issuer.

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FILER

NATIONAL INCOME REALTY TRUST

CIK: **277577** | IRS No.: **942537061** | State of Incorpor.: **CA** | Fiscal Year End: **1231**
Type: **10-C** | Act: **34** | File No.: **000-09211** | Film No.: **94546073**
SIC: **6798** Real estate investment trusts

Mailing Address

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C.20549

FORM 10-C

Report by Issuer of Securities Quoted on NASDAQ

Interdealer Quotation System

Filed pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934 and Rule 13a-17

or 15d-17 thereunder

NATIONAL INCOME REALTY TRUST

.....
(Exact name of issuer as specified in charter)

3878 Oak Lawn Avenue, Suite 300 Dallas, Texas 75219

.....
(Address of principal executive offices)

Issuer's telephone number, including area code (214) 522-9910

I. CHANGE IN NUMBER OF SHARES OUTSTANDING

Indicate any change (increase or decrease) of 5% or more in the number of shares outstanding

1. Title of security: Shares of Beneficial Interest, no par value
2. Number of shares outstanding before the change: 3,202,058
3. Number of shares outstanding after the change: 3,522,264 (rounded)
4. Effective date of Change: Record date September 1, 1994 with new shares to be issued September 21, 1994
5. Method of change:

Specify method (such as merger, acquisition, exchange, distribution, stock split, reverse split, acquisition of stock for treasury, etc.): 10% Share dividend

Give brief description of transaction: Shareholders of record on September 1, 1994 will receive a 10% share dividend, with shares to be issued on September 21, 1994. No fractional shares will be issued.

II. CHANGE IN NAME OF ISSUER

1. Name prior to change
2. Name after change
3. Effective date of charter amendment changing name
4. Date of shareholder approval of change, if required

Date August 23, 1994

NATIONAL INCOME REALTY TRUST

By /s/ Katie Jackson

Katie Jackson, Vice President and Chief
Accounting Officer