



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

July 6, 2007

By Facsimile and U.S. Mail

Charles W. Shivery
President and Principal Executive Officer
Northeast Utilities
174 Brush Hill Avenue
West Springfield, Massachusetts 01090

**RE: Northeast Utilities
Form 10-K for the year ended December 31, 2006
Filed on February 28, 2007
File No. 1-5324**

**The Connecticut Light and Power Company
File No. 0-00404**

**Public Service Company of New Hampshire
File No. 1-6392**

**Western Massachusetts Electric Company
File No. 0-7624**

Dear Mr. Shivery:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant



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