

Mail Stop 3561

August 20, 2008

Charles W. Shivery  
Chairman, President and Chief Executive Officer  
Northeast Utilities  
One Federal Street  
Building 111-4  
Springfield, MA 01105

**Re: Northeast Utilities  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 31, 2008  
File No. 001-05324**

Dear Mr. Shivery:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director