



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2010

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  
Filed: February 26, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed: April 1, 2010  
File No. 001-05324**

Dear Mr. Shivery:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Jay S. Buth