

**Mail Stop 3561**

November 10, 2005

By U.S. Mail

Thomas May  
Chairman, President, Chief Executive Officer  
NSTAR  
800 Boylston Street  
Boston, Massachusetts 02199

**Re: NSTAR  
File No. 1-14768  
Form 10-K for the year ended December 31, 2004**

**Boston Edison Company  
File No. 1-2301  
Form 10-K for the year ended December 31, 2004**

Dear Mr. May:

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