

Mail Stop 3561

April 13, 2009

Thomas J. May
Chairman, President, Chief Executive Officer
NSTAR
800 Boylston Street
Boston, MA 02199

**Re: NSTAR
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 9, 2009
File No. 001-14768**

Dear Mr. May:

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

Sincerely,

H. Christopher Owings
Assistant Director