



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



DIVISION OF
CORPORATION FINANCE

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