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**Northeast
Utilities System**

107 Selden Street, Berlin, CT 06037

Northeast Utilities Service Company
P. O. Box 270
Hartford, CT 06141-0270
(860) 665-3532
Fax (860) 665-5504

Jeffrey C. Miller
Assistant General Counsel*

**Admitted in New York*

August 2, 2002

By Facsimile and Federal Express

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 2 2002

Re: Northeast Utilities CEO and CFO
Sworn Statements Pursuant to Section
21(a)(1) of Securities and Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the required Statements under Oath of the Principal Executive Officer and the Principal Financial Officer regarding Facts and Circumstances Relating to Exchange Act Filings for Northeast Utilities, as signed on July 31, 2002 by Michael G. Morris (Chairman, President and Chief Executive Officers) and John H. Forsgren (Vice Chairman, Executive Vice President and Chief Financial Officer), respectively.

Please date-stamp the enclosed copy of this letter and return it to me in the self-addressed stamped envelope provided herewith. If you have any questions, please contact me.

Very Truly Yours,

Jeffrey C. Miller

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, John H. Forsgren, Vice Chairman, Executive Vice President and Chief Financial Officer of Northeast Utilities, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Northeast Utilities, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the audit committee of the Board of Trustees of Northeast Utilities.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report of Northeast Utilities on Form 10-K for the year ended December 31, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Northeast Utilities filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

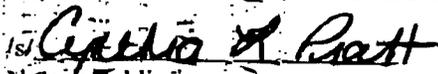


 (Signature)
 John H. Forsgren
 Vice Chairman, Executive Vice President
 and Chief Financial Officer

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 AUG 2 2002

July 31, 2002

Subscribed and sworn to before me this 31st day of July, 2002.



 Notary Public
 My Commission Expires: 6/2006