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NORTHEAST UTILITIES SYSTEM

Form 8-K

July 28, 2004

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-1004

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) July 28, 2004

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Commission File Number 1-5324  
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NORTHEAST UTILITIES  
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(Exact name of registrant as specified in its charter)

MASSACHUSETTS

04-2147929

-----  
(State or other jurisdiction of  
organization)

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(I.R.S. Employer incorporation or  
Identification No.)

ONE FEDERAL STREET, BUILDING 111-4, SPRINGFIELD  
MASSACHUSETTS 01105

-----  
(Address of principal executive offices) (Zip Code)

(413) 785-5871

(Registrant's telephone number, including area code)

Not Applicable  
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(Former name or former address, if changed since last report)

ITEM 9. Regulation FD Disclosure and

ITEM 12. Results of Operations and Financial Condition

On July 28, 2004, Northeast Utilities issued a press release relating to its financial results for the second quarter 2004. A copy of the news release is attached as Exhibit 99.1. Exhibits 99.1 and 99.2, which are incorporated in Item 9 by reference thereto, are furnished pursuant to Regulation FD.

EXHIBIT INDEX

Exhibit 99.1 Northeast Utilities News Release dated July 28, 2004.

Exhibit 99.2 Financial Report for the three and six month periods ending June 30, 2004.

[SIGNATURE PAGE TO FOLLOW]

SIGNATURE

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Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NORTHEAST UTILITIES  
(Registrant)

By: /s/ Randy A. Shoop  
Name: Randy A. Shoop  
Title: Assistant Treasurer - Finance

Date: June 28, 2004