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NORTHEAST UTILITIES SYSTEM

Form 8-K

April 23, 2002

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)  
April 23, 2002

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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  
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04-2147929  
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(State or other jurisdiction of organization) (I.R.S. Employer incorporation or Identification No.)

174 BRUSH HILL AVENUE, WEST SPRINGFIELD,  
MASSACHUSETTS

01090-0010  
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(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 AND DISCLOSURE

The material attached hereto as Exhibit 99, which is incorporated in this Item 9 by reference thereto, is furnished pursuant to Regulation FD.

SIGNATURE

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)

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

Date: April 23, 2002