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NORTHEAST UTILITIES SYSTEM  
Form 35-CERT  
September 30, 2004

FILE NO. 70-9343

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

NORTHEAST UTILITIES ("NU")  
NORTHEAST UTILITIES SERVICE COMPANY ("NUSCO")

CERTIFICATE OF CONSUMMATION WITH RESPECT TO  
TRANSACTIONS AUTHORIZED CONCERNING  
NONUTILITY SUBSIDIARIES

Pursuant to the requirements of Rule 24(a) of the Commission's regulations under the Public Holding Company Act of 1935, as amended, NU and NUSCO (collectively, the "Applicants") hereby report and certify, pursuant to the orders of the Commission issued on November 12, 1998 in this file (HCAR No. 35-26939), May 19, 1999 (HCAR No. 35-27029), October 21, 1999 (HCAR No. 35-27093), December 18, 2002 (HCAR No. 35-27621) and September 30, 2003 (HCAR No. 27730), as follows:

Through the authorization periods contained in the various orders, NU issued guarantees for the benefit of its nonutility subsidiaries not exceeding, at any one time, the amount authorized in the relevant order. As of March 31, 2004, the aggregate amount of guarantees issued by NU in reliance upon the order in this file was approximately \$309 million. An order was issued June 30, 2004 by the Commission in File no 70-10177 (HCAR No. 35-27868) authorizing the continued issuance of guarantees subsequent to June 30, 2004. Such order replaces and supersedes the order in this file.

Filed herewith is a "past tense" opinion of legal counsel.

September 30, 2004

NORTHEAST UTILITIES  
NU ENTERPRISES, INC.  
NORTHEAST UTILITIES SERVICE COMPANY

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