



**Northeast
Utilities System**

107 Selden Street, Berlin, CT 06037

Northeast Utilities Service Company
P.O. Box 270
Hartford, CT 06141-0270
(860) 665-5000

April 26, 2001

Director
Nuclear Reactor Regulation
U. S. Nuclear Regulatory Commission
Washington, DC 20555

Dear Sir/Madam:

In Accordance with paragraph 50.71(b) of 10CFR, Part 50, enclosed is one copy of the 2000 Annual Financial Reports for Northeast Nuclear Energy Company, and North Atlantic Energy Service Corporation, license holders.

Please acknowledge receipt by returning the duplicate of this letter in the stamped, self-addressed envelope enclosed for your convenience.

Respectfully yours,

F. J. Guglielmo
Staff Accountant
Northeast Utilities Service Company

FJG
Enclosures

c: S. J. Sinnott

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RECEIPT ACKNOWLEDGED

Dated: Samuel Purns

By: 05/07/01