

WESTERN MASSACHUSETTS ELECTRIC CO  
Form 8-K  
December 19, 2006

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) December 14, 2006

Commission File Number -----	Registrant; State of Incorporation Address; and Telephone Number -----	I.R.S. Employer Identification No. -----
1-5324	NORTHEAST UTILITIES (a Massachusetts voluntary association) One Federal Street, Building 111-4 Springfield, Massachusetts 01105 Telephone: (413) 785-5871	04-2147929
0-7624	WESTERN MASSACHUSETTS ELECTRIC COMPANY (a Massachusetts corporation) One Federal Street, Building 111-4 Springfield, Massachusetts 01105 Telephone: (413) 785-5871	04-1961130

Not Applicable

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(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d- 2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e- 4(c))

Section 8 -

Other Events

Item 8.01

Other Events

On December 14, 2006, the Massachusetts Department of Telecommunications and Energy approved the two-year rate settlement agreement which Western Massachusetts Electric Company (WMECO) (a subsidiary of Northeast Utilities (NU)), the Massachusetts Attorney General, Associated Industries of Massachusetts and Low Income Energy Affordability Network had signed and filed on October 19, 2006.

For further information, reference is made to NU's and WMECO's Current Report on Form 8-K dated October 19, 2006.

[SIGNATURE PAGE TO FOLLOW]

SIGNATURE

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalves by the undersigned hereunto duly authorized.

NORTHEAST UTILITIES

WESTERN MASSACHUSETTS ELECTRIC COMPANY

(Registrants)

By: /s/ David R. McHale

Name: David R. McHale

Title: Senior Vice President and Chief Financial Officer

Date: December 19, 2006