

NORTHEAST UTILITIES COMMON SHARES

Non-Taxable Dividends* as Determined by the Internal Revenue Service

Year	Annual Dividends Paid Per Share	Percent Non-Taxable	High	Low
2007	0.775 (12)	0.00%	33.53	26.93
2006	0.725 (11)	0.00%	28.81	19.24
2005	0.675 (10)	0.00%	21.79	17.67
2004	0.6250 (9)	0.00%	20.100	17.300
2003	0.5750 (8)	0.00%	21.170	13.380
2002	0.5250 (7)	0.00%	20.570	13.200
2001	0.4500 (6)	0.00%	23.750	16.800
2000	0.4000	0.00%	24.560	18.000
1999	0.1000 (5)	0.00%	22.000	13.563
1998	0.0000	0.00%	17.250	11.688
1997	0.2500 (4)	0.00%	14.250	7.625
1996	1.3800 (3)	0.00%	25.250	9.500
1995	1.7600	0.00%	25.375	21.000
1994	1.7600	0.00%	25.750	20.375
1993	1.7600	0.00%	28.875	22.000
1992	1.7600	0.00%	26.750	22.500
1991	1.7600	0.00%	24.375	19.000
1990	1.7600	0.00%	22.625	17.875
1989	1.7600	0.00%	23.000	18.500
1988	1.7600	0.00%	23.125	18.250
1987	1.7600	0.00%	28.000	18.000
1986	1.6800	0.00%	28.250	17.375
1985	1.5800	0.00%	18.750	13.750
1984	1.4800	0.00%	14.750	10.625
1983	1.3800	0.00%	13.875	11.750
1982	1.2800	0.00%	12.500	8.875
1981	1.1800	29.66%	9.750	7.750
1980	1.1000	88.66%	9.750	7.375
1979	1.0582	14.72%	10.625	8.625
1978	1.0164 (2)	0.00%	10.875	9.000
1977	1.0164	0.00%	12.375	10.250
1976	1.0164	3.82%	11.500	9.875
1975	1.0164	52.16%	10.625	6.375
1974	1.0164	73.15%	12.500	5.500
1973	1.0164	75.11%	16.625	10.375
1972	0.9776	100.00%	17.125	13.875
1971	0.9400	98.24%	15.625	12.500
1970	0.9400	100.00%	15.875	12.000
1969	0.9400	76.88%	19.875	14.000
1968	0.9000	62.74%	19.500	15.875
1967	0.8600	28.47%	20.000	15.750
1966	\$0.4300 (1)	25.55%	\$20.500	16.375

*Return of Capital

- (1) Dividends paid after affiliation date. Third quarter 12.11% non-taxable. Fourth quarter 38.99% non-taxable.
- (2) Shareholders who received fourth quarter dividend only (\$.275 per share), 56.21% was non-taxable.
- (3) First and second quarter dividends were \$.44 per share. Third and fourth quarter dividends were \$.25 per share.
- (4) Dividend of \$.25 per share was paid in first quarter. Dividend terminated at beginning of second quarter.
- (5) Dividend of \$.10 per share was reinstated in fourth quarter.
- (6) First and second quarter dividends were \$.10 per share. Third and fourth quarter dividends were \$.125 per share.
- (7) First and second quarter dividends were \$.125 per share. Third and fourth quarter dividends were \$.1375 per share.
- (8) First and second quarter dividends were \$.1375 per share. Third and fourth quarter dividends were \$.15 per share.
- (9) First and second quarter dividends were \$.15 per share. Third and fourth quarter dividends were \$.1625 per share.
- (10) First and second quarter dividends were \$.1625 per share. Third and fourth quarter dividends were \$.175 per share.
- (11) First and second quarter dividends were \$.175 per share. Third and fourth quarter dividends were \$.1875 per share.
- (12) First and second quarter dividends were \$.1875 per share. Third and fourth quarter dividends were \$.20 per share.