

SECURITIES AND EXCHANGE COMMISSION

FORM 35-CERT

Certificate of compliance with terms by public utility company under Rule 24

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FILER

NEW ENGLAND ELECTRIC SYSTEM

CIK: **71297** | IRS No.: **041663060** | State of Incorporation: **MA** | Fiscal Year End: **1231**
Type: **35-CERT** | Act: **35** | File No.: **070-08043** | Film No.: **94528136**
SIC: **4911** Electric services

Business Address
25 RESEARCH DR
WESTBOROUGH MA 01581
5083669011

CERTIFICATE OF NOTIFICATION

(Rule 24)

SECURITIES AND EXCHANGE COMMISSION

by

NEW ENGLAND ELECTRIC SYSTEM (NEES)

It is hereby certified that the transactions detailed below, which were covered by the Statement on Form U-1 as amended and the Order of the Securities and Exchange Commission dated September 23, 1992 with respect thereto, have been carried out in accordance with the terms and conditions of and for the purposes represented in said Statement and Order of the Commission as follows:

During the quarter ended March 31, 1994, NEES made no new money borrowings and had no short-term debt outstanding.

SIGNATURE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935, the undersigned company has duly caused this certificate of notification to be signed on its behalf by the undersigned officer thereunto duly authorized.

NEW ENGLAND ELECTRIC SYSTEM

s/Michael E. Jesanis

By

Michael E. Jesanis
Treasurer

Date: May 12, 1994

The name "New England Electric System" means the trustee or trustees for the time being (as trustee or trustees but not personally) under an agreement and declaration of trust dated January 2, 1926, as amended, which is hereby referred to, and a copy of which as amended has been filed with the Secretary

of the Commonwealth of Massachusetts. Any agreement, obligation or liability made, entered into or incurred by or on behalf of New England Electric System binds only its trust estate, and no shareholder, director, trustee, officer or agent thereof assumes or shall be held to any liability therefor.