



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 23, 2022

Kirkland B. Andrews
Chief Financial Officer
Eversource Energy, Inc.
1200 Main Street
Kansas City, Missouri 64105

Re: Eversource Energy, Inc.
Form 10-K for the Fiscal Year ended December 31, 2021
Filed February 25, 2022
File No. 001-38515

Dear Mr. Andrews:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation