



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2024

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

**Re: Eversource Energy, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2023**  
**Filed February 29, 2024**  
**File No. 001-38515**

Dear Kirkland 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

cc: Steve Busser