



DIVISION OF
CORPORATION FINANCE

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

February 21, 2024

James W. Hunt, III
Eversource Energy

Re: Eversource Energy (the "Company")
Incoming letter dated December 29, 2023

Dear James W. Hunt, III:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by John Chevedden (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(b)(1)(i) and Rule 14a-8(f). We note that the Company did not provide adequate detail about what the Proponent was required to do to comply with Rule 14a-8(b)(1)(i). *See* Rule 14a-8(f) and Staff Legal Bulletin No. 14B (Sept. 15, 2004).

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2023-2024-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: John Chevedden



Boston, MA Office:
800 Boylston Street, Boston, MA 02199

Hartford, CT Office:
56 Prospect Street, Hartford, CT 06103

James W. Hunt, III
Executive Vice President – Corporate Relations and
Sustainability and Secretary

December 29, 2023

Submitted online at www.sec.gov/forms/shareholder-proposal

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Omission of Shareholder Proposal Submitted by John Chevedden

Dear Sir or Madam:

Pursuant to Rule 14a-8(j)(1) promulgated under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), Eversource Energy (the “Company”) requests confirmation that the staff of the Division of Corporation Finance (the “Staff”) of the U.S. Securities and Exchange Commission (the “SEC”) will not recommend any enforcement action if the Company omits from its proxy solicitation materials (“Proxy Materials”) for its 2024 Annual Meeting of Shareholders (the “2024 Annual Meeting”) a proposal (the “Proposal”) submitted to the Company by John Chevedden (the “Proponent”).

This letter provides an explanation of why the Company believes that it may exclude the Proposal and includes as exhibits the correspondence¹ between the Company and the Proponent in accordance with Staff guidance. In accordance with the SEC’s Announcement, dated November 7, 2023, available online at <https://www.sec.gov/corpfin/announcement/announcement-new-intake-system-110723>, this letter and its exhibits are being submitted using the SEC’s online shareholder proposal form at www.sec.gov/forms/shareholder-proposal. A copy of this letter and its exhibits is also being sent on this date to the Proponent in accordance with Rule 14a-8(j), informing the Proponent of the Company’s intention to omit the Proposal from its Proxy Materials. We also wish to take this opportunity to inform the Proponent that if he submits additional correspondence to the Staff with respect to the Proposal, a copy of that correspondence should also be furnished to the Company, addressed to the undersigned, pursuant to Exchange Act Rule 14a-8(k). This letter is being submitted not less than 80 days before the filing of the Company’s definitive proxy statement, which the Company intends to file on or around March 22, 2024.

BASIS FOR EXCLUSION OF PROPOSAL

The Company believes that the Proposal may be properly omitted pursuant to Rule 14a-8(f)(1) because the Proponent failed to provide the required proof of ownership of the Company’s

¹ Personally identifiable information has been redacted from correspondence.

common shares in response to the Company's proper request for the information by the 14-day deadline required by Rule 14-8(f)(1).

BACKGROUND

On October 13, 2023, the Proponent submitted the Proposal to the Company via electronic mail. See Exhibit A. The Proposal failed to include proof of ownership of the requisite amount of the Company's common shares, which are the only securities of the Company entitled to be voted at the 2024 Annual Meeting from the "record" holder of the securities. The Proponent's cover letter accompanying the Proposal included the following sentence that acknowledged the requirement to provide proof of ownership: "I expect to forward a broker letter soon so if you acknowledge this proposal in an email message to [email address omitted intentionally] it may very well save you from formally requesting a broker letter from me." The Company also examined its share records, which did not indicate that the Proponent was a registered owner of the Company's common shares.

Accordingly, on October 17, 2023, the Company sent a message to the Proponent by electronic mail confirming receipt of the Proposal and requesting documentation of the Proponent's share ownership in Eversource Energy. See Exhibit B.

Also on October 17, 2023, the Proponent acknowledged his receipt of the Company's message in Exhibit B, writing, "Thank you for the acknowledgement. I will forward the broker letter soon." See Exhibit C.

The Proponent failed to submit evidence of ownership by the required 14-day deadline, which was October 31, 2023 (14 days after the Company's notice to the Proponent on October 17, 2023). On November 2, 2023, the Proponent sent a message to the Company by electronic mail that included a letter from his broker, Fidelity, also dated November 2, 2023, setting forth the Proponent's ownership of the Company's common shares. See Exhibit D.

DISCUSSION

The Company may omit the Proposal pursuant to Rule 14a-8(f) because the Proposal did not include the required proof of ownership of the Company's common shares from the "record" holder of the securities and the Proponent then failed to correct this deficiency after receiving proper notice from the Company within the 14-day time period set forth in Rule 14-8(f)(1).

Under Rule 14a-8(f)(1), a company may exclude a shareholder proposal from its proxy materials if a shareholder proponent fails to comply with the eligibility or procedural requirements under Rule 14a-8, including failing to provide the beneficial ownership information required under Rule 14a-8(b). To exclude the deficient proposal, a company must notify the proponent of the eligibility or procedural deficiencies within 14 days of its receipt of the proposal and the proponent must have failed to correct such deficiencies within 14 days of receipt of such notice.

As stated above, the Company received the Proposal from the Proponent on October 13, 2023, by electronic mail, and satisfied the requirement to provide notice of such procedural

deficiencies by sending a message by electronic mail to the Proponent on October 17, 2023, which was within 14 days of the Company's receipt of the Proposal. See Exhibit B. The October 17, 2023 message specifically asked the Proponent to "[p]lease provide documentation of your share ownership in Eversource Energy."

The Proponent failed to submit evidence of ownership by the October 31, 2023 deadline. The Proponent sent a message to the Company by electronic mail on November 2, 2023, that included a letter from his broker, Fidelity, also dated November 2, 2023, setting forth the Proponent's ownership of the Company's common shares. See Exhibit D. The required proof of ownership was not provided until 16 days after the Company's October 17, 2023 notice.

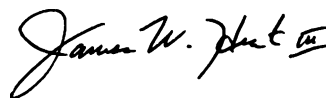
The Staff consistently has concurred with the exclusion of a proposal when a proponent has failed to timely furnish evidence of ownership following a timely notice by a company. See e.g. FedEx (avail. June 5, 2019) (concurring with the exclusion of a proposal where proof of ownership was not provided until 15 days following receipt of the company's timely deficiency notice); Time Warner Inc. (avail. Mar. 13, 2018) (concurring with the exclusion of a stockholder proposal where the proponent supplied proof of ownership 18 days after receiving the company's timely deficiency notice); ITC Holdings Corp. (avail. Feb. 9, 2016) (concurring with the exclusion of a shareholder proposal under 14a-8(b)(2)(i) where the proponent failed to supply proof of ownership until 35 days after receipt of the company's timely deficiency notice); Prudential Financial, Inc. (avail. Dec. 28, 2015) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 23 days after receiving the company's timely deficiency notice).

For the reasons stated above, the Company respectfully submits that the Proposal is deficient pursuant to Rule 14a-8(f)(1) because the Proposal did not include proof of ownership of the Company's securities from the "record" holder of the securities and the Proponent then failed to correct this deficiency in the Proposal within 14 days after receiving proper notice by the Company and, therefore, the Proposal may be excluded from the Company's Proxy Materials.

CONCLUSION

Based on the foregoing, the Company respectfully requests that the Staff advise that it will not recommend any enforcement action if the Company excludes the Proposal from its Proxy Materials for the 2024 Annual Meeting. If the Staff does not concur with the Company's positions, we would appreciate an opportunity to confer with the Staff concerning this matter prior to the issuance of a response. In such case, or if you have any questions or desire any further information, please contact the undersigned at (617) 424-2018.

Very truly yours,



James W. Hunt, III

EXHIBIT A

From: John Chevedden <•••>
Sent: Friday, October 13, 2023 9:42 AM
To: Hunt III, James W <•••>
Subject: Rule 14a-8 Proposal (ES)

EVERSOURCE IT NOTICE – EXTERNAL EMAIL SENDER ** Don't be quick to click! ******

Do not click on links or attachments if sender is unknown or if the email is unexpected from someone you know, and never provide a user ID or password. Report suspicious emails by selecting 'Report Phish' or forwarding to SPAMFEEDBACK@EVERSOURCE.COM for analysis by our cyber security team.

Rule 14a-8 Proposal (ES)

Dear Mr. Hunt,

Please see the attached rule 14a-8 proposal.

Please confirm that this is the correct email address for rule 14a-8 proposals.

Per SEC SLB 14L, Section F, the Securities and Exchange Commission Staff "encourages both companies and shareholder proponents to acknowledge receipt of emails when requested."

I so request.

The proponent is available for a telephone meeting on the first Monday and Tuesday after

10-days of the proposal submittal date at noon PT.

Please arrange in advance in a separate email message regarding a meeting if needed.

John Chevedden



JOHN CHEVEDDEN

<•••>
<•••>

<•••>
<•••>

Mr. James W. Hunt III
Eversource Energy (ES)
300 Cadwell Drive
Springfield, MA 01104
PH: 800 286 5000

Dear Mr. Hunt,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company.

This Rule 14a-8 proposal is intended as a low-cost method to improve company performance – especially compared to the substantial capitalization of our company.

This proposal is for the next annual shareholder meeting.

I intend to continue to hold the required amount of Company shares through the date of the Company's next Annual Meeting of Stockholders and beyond as is or will be documented in my ownership proof.

This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Please assign the proper sequential proposal number in each appropriate place.

Please use the title of the proposal in bold in all references to the proposal in the proxy and on the ballot. If there is objection to the title please negotiate or seek no action relief as a last resort.

I expect to forward a broker letter soon so if you acknowledge this proposal in an email message to it may very well save you from formally requesting a broker letter from me.


<•••>

Please confirm that this proposal was sent to the correct email address for rule 14a-8 proposals. Per SEC SLB 14L, Section F, the Securities and Exchange Commission Staff "encourages both companies and shareholder proponents to acknowledge receipt of emails when requested." I so request.

Sincerely,



John Chevedden



Date

[ES: Rule 14a-8 Proposal, October 13, 2023]
[This line and any line above it – *Not* for publication.]

Proposal 4 – Simple Majority Vote

Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than simple majority vote be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. This includes making the necessary changes in plain English.

Shareholders are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to “What Matters in Corporate Governance” by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy’s. These votes would have been higher than 74% to 88% if more shareholders had access to independent proxy voting advice. This proposal topic also received overwhelming 98%-support each at the 2023 annual meetings of American Airlines (AAL) and The Carlyle Group (CG).

Please vote yes:

Simple Majority Vote – Proposal 4
[The above line – *Is* for publication.]

EXHIBIT B

From: Hunt III, James W
Sent: Tuesday, October 17, 2023 9:23 AM
To: John Chevedden <.....>
Cc: Iacono, Florence J <.....>
Subject: RE: Rule 14a-8 Proposal (ES)

Mr. Chevedden–

Thank you for your interest in Eversource Energy. This is to confirm receipt of the proposal that you submitted to me and requested be included in the Eversource Energy 2024 Proxy Statement via email on Friday, October 13, 2023. Please provide documentation of your share ownership in Eversource Energy. In the meantime, we will review your proposal and respond accordingly.

Sincerely–

Jim Hunt

James W. Hunt, Executive Vice President
Corporate Relations & Sustainability / Secretary
<.....>

p. <.....>



From: John Chevedden <.....>
Sent: Friday, October 13, 2023 9:42 AM
To: Hunt III, James W <.....>
Subject: Rule 14a-8 Proposal (ES)

EVERSOURCE IT NOTICE – EXTERNAL EMAIL SENDER ** Don't be quick to click! ******

Do not click on links or attachments if sender is unknown or if the email is unexpected from someone you know, and never provide a user ID or password. Report suspicious emails by selecting 'Report Phish' or forwarding to SPAMFEEDBACK@EVERSOURCE.COM for analysis by our cyber security team.

Rule 14a-8 Proposal (ES)

Dear Mr. Hunt,

Please see the attached rule 14a-8 proposal.

Please confirm that this is the correct email address for rule 14a-8 proposals.

Per SEC SLB 14L, Section F, the Securities and Exchange Commission Staff "encourages both companies and shareholder proponents to acknowledge receipt of emails when requested."

I so request.

The proponent is available for a telephone meeting on the first Monday and Tuesday after

10-days of the proposal submittal date at noon PT.

Please arrange in advance in a separate email message regarding a meeting if needed.

John Chevedden



EXHIBIT C

EXHIBIT D

From: John Chevedden <••••••••••>
Sent: Thursday, November 2, 2023 3:04 PM
To: Hunt III, James W <••••••••••>; Iacono, Florence J <••••••••••>
Subject: Rule 14a-8 broker Letter (ES)

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Rule 14a-8 broker Letter (ES)



November 2, 2023

JOHN R CHEVEDDEN

.....
.....
.....

Dear John Chevedden:

This letter is provided at the request of Mr. John R. Chevedden, a customer of Fidelity investments.

Please accept this letter as confirmation that as of the start of business on the date of this letter, Mr. Chevedden has continuously owned no fewer than the share quantity of the securities shown on the table below since October 1, 2020:

Security	Symbol	Quantity
.....
.....
Eversource Energy	ES	60
.....
.....

This security is registered in the name of National Financial Services LLC, a DTC participant (DTC number 0226), a Fidelity Investments subsidiary. The DTC clearinghouse number for Fidelity is 0266.

I hope this information is helpful. For any other issues or general inquiries, please call your Private Client Group at Thank you for choosing Fidelity Investments.

Sincerely,

.....

.....

Personal Investing Operations

Our File:

JOHN CHEVEDDEN

December 29, 2023

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

1 Rule 14a-8 Proposal
Eversource Energy (ES)
Simple Majority Vote
John Chevedden
472771

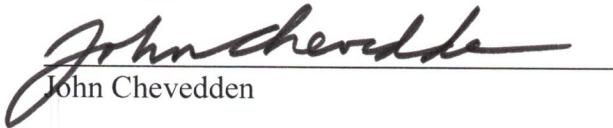
Ladies and Gentlemen:

This is a counterpoint to the December 29, 2023 no-action request.

Management failed to provide any deadline in its bare bone request for a broker letter (attached).

Management failed to provide any purported precedent of a broker letter deemed late by the Staff when no due date was mentioned in the management request for a broker letter.

Sincerely,


John Chevedden

cc: "Tomasevich, Kerry J"

From: Hunt III, James W
Sent: Tuesday, October 17, 2023 9:23 AM
To: John Chevedden <.....>
Cc: Iacono, Florence J <.....>
Subject: RE: Rule 14a-8 Proposal (ES)

Mr. Chevedden–

Thank you for your interest in Eversource Energy. This is to confirm receipt of the proposal that you submitted to me and requested be included in the Eversource Energy 2024 Proxy Statement via email on Friday, October 13, 2023. Please provide documentation of your share ownership in Eversource Energy. In the meantime, we will review your proposal and respond accordingly.

Sincerely-

Jim Hunt

James W. Hunt, Executive Vice President
Corporate Relations & Sustainability / Secretary
<.....>

p. <.....>



From: John Chevedden <.....>
Sent: Friday, October 13, 2023 9:42 AM
To: Hunt III, James W <.....>
Subject: Rule 14a-8 Proposal (ES)

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Boston, MA Office:
800 Boylston Street, Boston, MA 02199

Hartford, CT Office:
56 Prospect Street, Hartford, CT 06103

James W. Hunt, III

Executive Vice President – Corporate Relations and
Sustainability and Secretary

January 5, 2024

Submitted online at www.sec.gov/forms/shareholder-proposal

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Omission of Shareholder Proposal Submitted by John Chevedden
Reference Number 472771

Dear Sir or Madam:

On December 29, 2023, Eversource Energy (the “Company”) submitted a letter (the “No-Action Request”) to the U.S. Securities and Exchange Commission (the “SEC”) requesting confirmation that the staff of the Division of Corporation Finance of the SEC (the “Staff”) will not recommend any enforcement action if the Company omits from its proxy solicitation materials (“Proxy Materials”) for its 2024 Annual Meeting of Shareholders a proposal (the “Proposal”) submitted to the Company by John Chevedden (the “Proponent”). As described in the No-Action Request, the Company believes that the Proposal may be properly omitted pursuant to Rule 14a-8(f)(1) because the Proponent failed to provide the required proof of ownership of the Company’s common shares in response to the Company’s proper request for such information by the 14-day deadline required by Rule 14-8(f)(1).

Also on December 29, 2023, the Proponent submitted a letter to the Staff in response to the Company’s No-Action Request noting that the Company failed to provide a deadline in its request for a broker letter.

Rule 14a-8(f), structured as “Question 6” in the question-and-answer format of Rule 14a-8, contains instructions for a shareholder that fails to follow one of the eligibility or procedural requirements explained in answers to Questions 1 through 4 of the rule. The answer to Question 6 includes a sentence in subsection (1) that states, “Your response must be postmarked, or transmitted electronically, no later than 14 days from the date you received the company's notification.” The requirement is clear and unambiguous, and independent of any other requirement in that subsection.

The Company received the Proposal from the Proponent on October 13, 2023, by electronic mail. The Proposal was deficient because it did not include the required proof of Proponent’s ownership of the Company’s common shares. The Company provided notice of this deficiency to

the Proponent by electronic mail on October 17, 2023. The Proponent acknowledged his receipt of the Company's email message on that same date.

Applying the requirement in Rule 14a-8(f)(1), the date that is 14 days from the date of the Proponent's receipt of the Company's October 17, 2023 message is October 31, 2023.

The Proponent failed to submit evidence of ownership by October 31, 2023. On November 2, 2023, the Proponent sent a message to the Company by electronic mail that included a letter from his broker, Fidelity, also dated November 2, 2023, setting forth the Proponent's ownership of the Company's common shares. The required proof of ownership was not provided until 16 days after the Proponent's receipt of the Company's October 17, 2023 notice.

Based upon the foregoing analysis and the reasons set forth in the No-Action Request, the Company respectfully requests that the Staff advise that it will take no action if the Company excludes the Proposal from the Company's Proxy Materials. If the Staff does not concur with the Company's positions, we would appreciate an opportunity to confer with the Staff concerning this matter prior to the issuance of a response. If you have any questions or desire any further information, please contact the undersigned at (617) 424-2018.

Very truly yours,

A handwritten signature in black ink that reads "James W. Hunt III". The signature is written in a cursive, flowing style with a horizontal line at the end.

James W. Hunt, III

JOHN CHEVEDDEN

January 5, 2024

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

2 Rule 14a-8 Proposal
Eversource Energy (ES)
Simple Majority Vote
John Chevedden
472771

Ladies and Gentlemen:

This is an additional counterpoint to the December 29, 2023 no-action request.

Management failed to follow the attached SLB 14B text in its bare bones request for a broker letter.

Sincerely,


John Chevedden

cc: "Tomasevich, Kerry J"

C. What are common issues regarding companies' notices of defect(s)?

1. How should companies draft notices of defect(s)?

We put forth the following guidance in SLB No. 14 for companies to consider when drafting letters to notify shareholder proponents of eligibility or procedural defects:

- provide adequate detail about what the shareholder proponent must do to remedy the eligibility or procedural defect(s);
- although not required, consider including a copy of rule 14a-8 with the notice of defect(s);
- explicitly state that the shareholder proponent must transmit his or her response to the company's notice within 14 calendar days of receiving the notice of defect(s); and
- send the notification by a means that allows the company to determine when the shareholder proponent received the letter.

We believe that this guidance continues to be of significant benefit to companies, and we urge all companies to consider it when drafting notices of defect(s) under rule 14a-8.