FINANCIAL DISCLOSURES

Eversource and its subsidiaries that have financial reporting requirements (collectively, Eversource) are committed to providing timely, accurate and sufficient disclosure of financial information to all security holders through its filings with the Securities and Exchange Commission (SEC). Eversource is committed to providing investors with a fair and accurate representation of Eversource's financial position and results of operations through its publicly available financial information. As its guiding principles on disclosures, Eversource will:

- Comply with both the letter and spirit of laws and regulations governing disclosures.
- Maintain internal controls and procedures to ensure that financial information is complete, accurate and properly recorded.
- Ensure that material information is disclosed fully, timely and fairly to the investing public through SEC filings and broadly disseminated news releases. Eversource endeavors to provide understandable, relevant and comparable financial reporting on matters that are appropriate for public disclosure.
- Be responsive to information requested to be disclosed by Investor Relations, while at the same time avoiding disclosing information that is not appropriate for a compliance filing
- Adhere to both the SEC's rules restricting selective disclosure and the Company's own Regulation FD policy described in its *Financial Disclosure Policy* document (maintained by the Investor Relations department on Eversource's external website).
- Maintain a Disclosure Committee to review matters relating to disclosures in the draft filings and to evaluate the accuracy, sufficiency, and timeliness of information disclosed in periodic and current reports filed with the SEC in accordance with the Eversource Disclosure Committee Charter.

The Disclosure Committee includes the Chief Accounting Officer, who shall act as the chair of the committee, the principal attorney responsible for corporate financial matters, the Treasurer, and the principal investor relations, regulatory and business financial services officers as well as any other individuals that the chair of the committee deems appropriate.

Accounting, with assistance from Legal for certain sections, has overall responsibility for compiling the information provided by others throughout Eversource into SEC Form 10-Q and Form 10-K filings and for ensuring compliance with applicable accounting and disclosure rules and regulations. Accounting provides a filing schedule to personnel responsible for reviewing the draft filings. Accounting, under the guidance of the Vice President, Controller and Chief Accounting Officer, addresses all comments received on the filings, including those from the independent auditors and senior management, and determines how these comments will be incorporated into the filing.

Appropriate individuals throughout Eversource are responsible for providing information for inclusion in the SEC filings. Management of the group providing the information is responsible for the completeness and accuracy of the information to be included in the filings.

Key members of management and the Disclosure Committee are responsible for providing certifications on a quarterly basis as to the completeness and accuracy of information included in SEC filings to support the CEO and CFO §302 and §906 Sarbanes-Oxley Act of 2002 certifications required in the related SEC filings.

Revision History

0	Original issue	12/14/12
1	Revised for Eversource name	01/11/19