Eversource Pension Plan
Projected 2026-2031 ASC 715 Pension Expense By Covered Company
All Amounts in $US

	As of January 1, 2027						Components of 2027 PROJECTED Pension Expense						Expected Cashflows	
	PBO	Assets	Funded Status	(Gain)/Loss	Prior Service Cost	Net Amount Recognized	Service Cost	Interest Cost	Expected Return on Assets	(Gain)/Loss	Prior Service Cost	Total	Employer Contribution	Benefit Payments
Approximate Allocation of Expense Split By Operating Company														
CL&P (11) - Distribution	(958,076,325)	1,143,630,100	185,553,775	176,803,770	0	362,357,545	14,179,158	45,353,218	(91,507,453)	4,489,693	0	(27,485,384)	0	70,290,564
Service Company (61)	(1,537,782,933)	1,686,515,004	148,732,071	316,016,633	0	464,748,704	28,204,013	72,364,810	(134,550,683)	10,596,030	0	(23,385,830)	0	113,443,224

Assumptions:	
• Discount Rate (PBO)	5.47%
• Discount Rate (Service Cost)	5.81%
• Discount Rate (Interest Cost)	4.89%
• Weighted Average Salary Scale	3.50%
• Expected Return on Assets	8.25%

	As of January 1, 2028						Components of 2028 PROJECTED Pension Expense						Expected Cashflows	
	PBO	Assets	Funded Status	(Gain)/Loss	Prior Service Cost	Net Amount Recognized	Service Cost	Interest Cost	Expected Return on Assets	(Gain)/Loss	Prior Service Cost	Total	Employer Contribution	Benefit Payments
Approximate Allocation of Expense Split By Operating Company														
CL&P (11) - Distribution	(954,332,251)	1,164,846,989	210,514,738	179,328,191	0	389,842,929	13,887,902	45,053,515	(93,210,554)	4,422,402	0	(29,846,735)	0	71,460,220
Service Company (61)	(1,535,917,216)	1,707,622,463	171,705,247	316,429,287	0	488,134,534	28,803,025	71,943,039	(136,134,009)	10,250,835	0	(25,137,110)	0	117,351,928

Assumptions:	
• Discount Rate (PBO)	5.46%
• Discount Rate (Service Cost)	5.81%
• Discount Rate (Interest Cost)	4.87%
• Weighted Average Salary Scale	3.50%
• Expected Return on Assets	8.25%

Eversource Energy Postretirement Welfare Plan
Estimated 2027-2031 Benefit Cost under FASB ASC 715-20-50 and FASB ASC 715-60-50

	CLP	EESCO
Projected 2027 ASC 715-60 Cost		
Service Cost	1,023,048	2,809,807
Interest Cost	4,738,105	7,919,358
Expected Return on Assets	(9,540,898)	(17,692,181)
Amortization		
Prior Service Cost	991,966	(3,495,333)
(Gains)/Losses	-	-
Total Amortizations	991,966	(3,495,333)
Projected 2027 ASC 715-60 Cost	**(2,787,779)**	**(10,458,349)**
Projected 2028 ASC 715-60 Cost		
Service Cost	1,025,372	2,903,310
Interest Cost	4,624,511	7,917,504
Expected Return on Assets	(9,588,820)	(18,135,889)
Amortization		
Prior Service Cost	(25,755)	(40,689)
(Gains)/Losses	-	-
Total Amortizations	(25,755)	(40,689)
Projected 2028 ASC 715-60 Cost	**(3,964,692)**	**(7,355,764)**

Key Assumptions	**2027**	**2028**
Discount Rate*		
APBO	5.48%	5.50%
Service Cost	6.06%	6.06%
Interest Cost	4.86%	4.86%
Expected Return on Assumptions		
Pre-Tax Rate	8.25%	8.25%
Post-Tax Rate	6.45%	6.45%
Mortality Assumption	Pri-2012 base table reflecting a 94.3% multiplier, with Scale MP-2021 generational projection	
Census data	1/1/2025	