Eversource Energy
Workers Compensation
Summary of Selected Ultimate Retained Loss & ALAE for 2026 and 2027
Data Evaluated as of 6/30/2025

Summary
Exhibit 7

	Selected Ultimate Loss & ALAE Limited to Current Retention					
	Central Estimate		Low Reasonable		High Reasonable	
Division	2026	2027	2026	2027	2026	2027
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Connecticut Light & Power	$4,921,919	$4,962,591	$4,728,361	$4,767,433	$5,115,478	$5,157,749
North Atlantic Energy Service	N/A	N/A	N/A	N/A	N/A	N/A
Northeast Generation Services	N/A	N/A	N/A	N/A	N/A	N/A
Northeast Nuclear Energy	N/A	N/A	N/A	N/A	N/A	N/A
Northeast Utilities Service	250,537	252,607	231,265	233,176	269,809	272,039
Public Service of New Hampshire	1,583,450	1,596,535	1,486,007	1,498,287	1,705,254	1,719,346
Select Energy	N/A	N/A	N/A	N/A	N/A	N/A
Western Massachusetts Electric	513,683	517,928	491,589	495,652	541,301	545,774
Yankee Gas/Yankee Energy System	1,035,103	1,043,657	975,801	983,864	1,099,797	1,108,885
Subtotal	$8,304,694	$8,373,319	$7,913,023	$7,978,412	$8,731,640	$8,803,793
NSTAR (Excl. Eastern Gas)	$5,990,804	$6,437,588	$5,736,848	$6,164,693	$6,248,414	$6,714,410
Eastern Gas	1,477,535	1,587,727	1,431,362	1,538,111	1,523,323	1,636,930
Subtotal	$7,468,339	$8,025,315	$7,168,210	$7,702,803	$7,771,737	$8,351,341
Total	$15,773,032	$16,398,634	$15,081,233	$15,681,215	$16,503,377	$17,155,133

Notes:
(2) From Section Northeast Utilities Summary, Exhibit 1, Sheets 3.1 - 3.5, Page 1, Item (10) for each division.
NSTAR: From Section NSTAR, Exhibit 1, Sheets 3.1 and 3.2, Page 1, Item (10) for each division.
(3) From Section Northeast Utilities Summary, Exhibit 1, Sheets 3.1 - 3.5, Page 1, Item (13) for each division.
NSTAR: From Section NSTAR, Exhibit 1, Sheet 3.1 and 3.2, Page 1, Item (13) for each division.
(4) From Section Northeast Utilities Summary, Exhibit 1, Sheets 3.1 - 3.5, Page 2, Item (10) for each division.
NSTAR: From Section NSTAR, Exhibit 1, Sheet 3.1 and 3.2, page 2, Item (10) for each division.
(5) From Section Northeast Utilities Summary, Exhibit 1, Sheets 3.1 - 3.5, Page 2, Item (13) for each division.
NSTAR: From Section NSTAR, Exhibit 1, Sheet 3.1 and 3.2, page 2, Item (13) for each division.
(6) From Section Northeast Utilities Summary, Exhibit 1, Sheets 3.1 - 3.5, Page 3, Item (10) for each division.
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(7) From Section Northeast Utilities Summary, Exhibit 1, Sheets 3.1 - 3.5, Page 3, Item (13) for each division.
NSTAR: From Section NSTAR, Exhibit 1, Sheet 3.1 and 3.2, page 3, Item (13) for each division.

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 Supplemental Executive Retirement Plan - NU (including Supplemental Cash Balance)
FY 2026-2028 Pension Expense Under ASC 715-30
By Covered Company
All Amounts in $US

	As of January 1, 2027						Components of 2027 Pension Expense						Expected FY 27 Cashflow	
	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	Expected Employer Contribution	Expected Benefit Payments
Approximate Allocation of Expense Split By Operating Company														
CL&P	(5,748,431)	0	(5,748,431)	(221,061)	0	(5,969,492)	54,257	267,796	0	(78,669)	0	243,384	406,924	406,924
Service Company	(48,430,405)	0	(48,430,405)	(1,292,653)	0	(49,723,058)	376,539	2,199,009	0	(460,019)	0	2,115,529	4,430,029	4,430,029

Assumptions:	
• Discount Rate - PBO (12/31/2026)	5.30%
• Discount Rate - FY 2027 Service Cost	5.52%
• Discount Rate - FY 2027 Interest Cost	4.77%
• Weighted Average Salary Scale	3.50%

	As of January 1, 2028						Components of 2028 Pension Expense						Expected FY 28 Cashflow	
Company	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	Expected Employer Contribution	Expected Benefit Payments
Approximate Allocation of Expense Split By Operating Company														
CL&P	(5,703,840)	0	(5,703,840)	(102,112)	0	(5,805,952)	55,351	263,166	0	(39,888)	0	278,629	450,687	450,687
Service Company	(46,868,119)	0	(46,868,119)	(540,439)	0	(47,408,558)	358,198	2,117,895	0	(211,109)	0	2,264,984	4,386,324	4,386,324

Assumptions:	
• Discount Rate - PBO (12/31/2027)	5.27%
• Discount Rate - FY 2028 Service Cost	5.49%
• Discount Rate - FY 2028 Interest Cost	4.74%
• Weighted Average Salary Scale	3.50%

Eversource - NU NonSERP
FY 2026-2028 Pension Expense Under ASC 715-30
By Covered Company
All Amounts in $US

	As of January 1, 2027						Components of 2027 Pension Expense						Expected FY 27 Cashflow	
	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	Expected Employer Contribution	Expected Benefit Payments
Approximate Allocation of Expense Split By Operating Company														
Forsgren	(4,387,845)	0	(4,387,845)	2,646,084	0	(1,741,761)	0	183,578	0	266,474	0	450,052	582,752	582,752
Kenyon	(1,514,273)	0	(1,514,273)	514,755	0	(999,518)	0	62,813	0	68,818	0	131,631	206,900	206,900
Morris	(9,564,784)	0	(9,564,784)	1,479,842	0	(8,084,942)	0	421,229	0	149,027	0	570,256	945,012	945,012
Schively	(817,397)	0	(817,397)	421,144	0	(396,253)	0	33,878	0	45,382	0	79,260	113,841	113,841
Shivery	(1,561,330)	0	(1,561,330)	151,352	0	(1,409,978)	0	66,212	0	17,497	0	83,709	191,520	191,520
CL&P Distribution	(104,366)	0	(104,366)	(67,259)	0	(171,625)	0	4,077	0	(8,036)	0	(3,959)	20,325	20,325
Service Company	(9,037,842)	0	(9,037,842)	2,838,034	0	(6,199,808)	0	390,969	0	339,072	0	730,041	1,027,170	1,027,170

Assumptions:	
• Discount Rate - PBO (12/31/2026)	4.97%
• Discount Rate - FY 2027 Service Cost	N/A
• Discount Rate - FY 2027 Interest Cost	4.56%
• Weighted Average Salary Scale	N/A

	As of January 1, 2028						Components of 2028 Pension Expense						Expected FY 28 Cashflow	
	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	Expected Employer Contribution	Expected Benefit Payments
Approximate Allocation of Expense Split By Operating Company														
Forsgren	(4,011,286)	0	(4,011,286)	2,402,225	0	(1,609,061)	0	166,342	0	254,743	0	421,085	557,050	557,050
Kenyon	(1,377,676)	0	(1,377,676)	453,427	0	(924,249)	0	56,567	0	64,961	0	121,528	198,601	198,601
Morris	(9,101,608)	0	(9,101,608)	1,391,422	0	(7,710,186)	0	397,307	0	147,553	0	544,860	940,687	940,687
Schively	(741,470)	0	(741,470)	379,798	0	(361,672)	0	30,449	0	43,257	0	73,706	108,186	108,186
Shivery	(1,444,545)	0	(1,444,545)	142,378	0	(1,302,167)	0	60,707	0	17,470	0	78,177	185,661	185,661
CL&P Distribution	(88,505)	0	(88,505)	(58,836)	0	(147,341)	0	3,433	0	(7,246)	0	(3,813)	17,871	17,871
Service Company	(8,454,941)	0	(8,454,941)	2,552,261	0	(5,902,680)	0	363,130	0	314,318	0	677,448	995,941	995,941

Assumptions:	
• Discount Rate - PBO (12/31/2027)	4.93%
• Discount Rate - FY 2028 Service Cost	N/A
• Discount Rate - FY 2028 Interest Cost	4.54%
• Weighted Average Salary Scale	N/A

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	

Eversource Energy - MedVantage Plan

	CL&P	EESCO
Projected 2027 ASC 715-60 Cost		
Service Cost	418,714	1,230,289
Interest Cost	175,883	777,650
Expected Return on Assets	-	-
Amortization of:		
Prior Service Cost	-	-
(Gain)/Loss	(13,743)	(73,741)
Projected 2027 ASC 715-60 Cost	580,854	1,934,198
Projected 2028 ASC 715-60 Cost		
Service Cost	418,714	1,230,289
Interest Cost	207,392	871,249
Expected Return on Assets	-	-
Amortization of:		
Prior Service Cost	-	-
(Gain)/Loss	(12,278)	(65,879)
Projected 2028 ASC 715-60 Cost	613,828	2,035,659

Key Assumptions

Discount Rate	5.48%
Mortality Assumption	Pri-2012 base table reflecting a 94.
Census date	1/1/2025

Notes

1. Assume active population is constant during the forecast period.
2. Assume no contribution over the forecast period.