



DIVISION OF
CORPORATION FINANCE

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

August 3, 2010

James L. Robo
President and Chief Operating Officer
NextEra Energy, Inc.
700 Universe Boulevard
Juno Beach, Florida 33408

Armando J. Olivera
President and Chief Executive Officer
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408

Re: NextEra Energy, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 6, 2010
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
Filed May 3, 2010
File No. 001-08841

Florida Power & Light Company
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
File No. 002-27612

Dear Messrs. Robo and Olivera:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director