

W. Scott Seeley
Vice President, Compliance & Corporate Secretary



Rule 14a-8(i)(11)

VIA ELECTRONIC MAIL (shareholderproposals@sec.gov)

December 20, 2018

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

Re: NextEra Energy, Inc.
Shareholder Proposal of Investor Voice, SPC

Ladies and Gentlemen:

I am submitting this letter on behalf of NextEra Energy, Inc. (the "Company"), pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934 (the "Exchange Act") to notify the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude from its proxy materials for its 2019 annual meeting of shareholders a shareholder proposal (the "Proposal") submitted by Investor Voice, SPC on behalf of Myra Young, Deborah Capwell, Eric and Emily Johnson, Hester Angus, Joanne Woiak, Mercy Rome, Sandra Woiak and the Seattle Mennonite Church (collectively, the "Proponent"), on the grounds that the Proposal is substantially duplicative of a proposal previously submitted to the Company by the Comptroller of the State of New York (the "Comptroller Proposal").

We also request confirmation that the Staff of the Division of Corporation Finance (the "Staff") will not recommend to the Commission that enforcement action be taken if the Company excludes the Proposal from its 2019 proxy materials for the reasons discussed below.

A copy of the Proposal and related correspondence is attached as Exhibit 1. A copy of the Comptroller Proposal, together with related correspondence received from the Comptroller of the State of New York, is attached hereto as Exhibit 2.

In accordance with Staff Legal Bulletin No. 14D (November 7, 2008) ("SLB 14D"), this letter and its exhibits are being e-mailed to shareholderproposals@sec.gov. In accordance with Rule 14a-8(j), a copy of this letter and its exhibits also is being sent to the Proponent. Rule 14a-8(k) and SLB 14D provide that a shareholder proponent is required to send the company a copy of any correspondence that the proponent elects to submit to

the Commission or the Staff. Accordingly, the undersigned hereby informs the Proponent that, if the Proponent elects to submit additional correspondence to the Commission or the Staff relating to the Proposal, a copy of that correspondence should be furnished concurrently to the Company and the undersigned.

The Company currently intends to file its 2019 proxy materials with the Commission on or about April 5, 2019.

THE PROPOSALS

The Proposal

On October 31, 2018, the Company received, as an attachment to an e-mail, a letter submitting the Proposal for inclusion in the Company's 2019 proxy materials. The Proposal reads as follows:

RESOLVED: That the shareholders of NextEra Energy, Inc. ("NextEra" or "Company") hereby request that the Company provide a semiannual report to disclose the Company's:

1. Policies and procedures for making direct or indirect contributions and expenditures with corporate funds or assets to:
 - (a) Participate or intervene in any campaign on behalf of (or in opposition to) any candidate for public office, or to
 - (b) Influence the general public, or any segment thereof, with respect to an election or referendum.
2. Monetary and non-monetary contributions and expenditures (both direct and indirect) that are used in the manner described in section 1 above, including:
 - (a) The identity of the recipient as well as the amount paid to each;
 - (b) The title(s) of the person(s) in the Company responsible for decision-making.

The report shall be presented to the board of directors or relevant board committee and posted on the Company's website within 12 months from the date of the annual meeting. This proposal does not encompass lobbying spending.

The Comptroller Proposal

On October 30, 2018, the Company received, as an attachment to an e-mail, the Comptroller Proposal, which reads as follows:

Resolved, that the shareholders of **NextEra Energy, Inc.** (“Company”) hereby request that the Company provide a public report, updated semiannually, disclosing the Company’s:

1. Policies and procedures for making, with corporate funds or assets, contributions or expenditures (direct or indirect) to (a) participate or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office, or (b) influence the general public, or any segment thereof, with respect to an election or referendum.
2. Monetary and non-monetary contributions and expenditures (direct and indirect) used in the manner described in section 1 above, including:
 - a. The identity of the recipient as well as the amount paid to each; and
 - b. The title(s) of the person(s) in the Company responsible for decision-making.

The report shall be presented to the board of directors or relevant board committee and posted on the Company’s website within 12 months from the date of the annual meeting. This proposal does not encompass lobbying spending.

BASIS FOR EXCLUSION OF THE PROPOSAL

Rule 14a-8(i)(11) – The Proposal Substantially Duplicates the Comptroller Proposal and May Be Excluded if the Company Includes the Comptroller Proposal in its 2019 Proxy Materials

Rule 14a-8(i)(11) permits a company to exclude a proposal if it substantially duplicates a proposal previously submitted by another proponent that will be included in the company’s proxy materials. The Commission’s stated purpose for this exclusion is to “eliminate the possibility of shareholders having to consider two or more substantially identical proposals submitted to an issuer by proponents acting independent of each other.” *Exchange Act Release No. 12999* (November 22, 1976).

When a company receives two substantially identical proposals, the staff has indicated that the company must include in its proxy materials the proposal the company received first (assuming the proposal is not excludable for other reasons) and may exclude the second proposal. *See Great Lakes Chemical Corp.* (March 2, 1998); *see also Atlantic Richfield Co.* (January 11, 1982).

The Proposal is substantially identical to the Comptroller Proposal. Each proposal has the same form and substance, and the text of the proposals differs by only a few words. Further, the Comptroller Proposal was dated and received by the Company a day prior to the Proposal. Therefore, because the Company intends to include the Comptroller

Proposal in its 2019 proxy materials, the Company may exclude the Proposal in reliance on Rule 14a-8(i)(11).

CONCLUSION

For the reasons set forth above, the Company believes that the Proposal may be excluded under Rule 14a-8(i)(11). The Company respectfully requests the Staff's concurrence in the Company's view or, alternatively, confirmation that the Staff will not recommend any enforcement action to the Commission if the Company so excludes the Proposal from its 2019 proxy materials.

I would be happy to provide the Staff with any additional requested information and answer any questions the Staff may have. In accordance with Staff Legal Bulletin 14F, Part F (October 18, 2011), please send your response to this letter to me by e-mail at scott.seeley@nexteraenergy.com.

Very truly yours,

A handwritten signature in black ink, appearing to read 'W. Scott Seeley', with a long horizontal flourish extending to the right.

W. Scott Seeley
Vice President, Compliance & Corporate Secretary
NextEra Energy, Inc.

Attachment

cc: Bruce T. Herbert, Investor Voice, SPC
Alan L. Dye, Hogan Lovells US LLP



INVESTOR VOICE, SPC
111 Queen Anne Ave N
Suite 500
Seattle, WA 98109
(206) 522-3055

IMPORTANT FAX FOR:

W. Scott Seeley
Vice President, Compliance & Corporate Secretary
NextEra Energy, Inc.
Fax: (561) 691-7702

From:

Bruce T. Herbert, AIF
Tel: (206) 522-3055

Date: 10/31/2018**4 page(s), including cover****Memo:**

Re: Filing of Shareholder Proposal in Regard to Political Spending
Proponents: Myra Young | Deborah Capwell | Eric & Emily
Johnson | Hester Angus | Joanne Woiak | Mercy Rome | Sandra
Woiak | Seattle Mennonite Church

Please see the attached materials regarding the submission of a shareholder Proposal for inclusion in the proxy for the 2019 annual stockholders meeting.

Note the expanded list of shareholder filers.

If you would, we'd appreciate your acknowledging receipt of these materials.

Thank you.



VIA FACSIMILE TO: (561) 691-7702
VIA ELECTRONIC DELIVERY TO: Scott.Seeley@nexteraenergy.com

INVESTOR VOICE, SPC
111 Queen Anne Ave N
Suite 500
Seattle, WA 98109
(206) 522-3055

October 31, 2018

W. Scott Seeley
Vice President, Compliance & Corporate Secretary
NextEra Energy, Inc.
700 Universe Boulevard
Juno Beach, FL 33408-0420

Re: Shareholder Proposal in Regard to Political Spending
Proponents: Myra Young | Deborah Capwell | Eric & Emily Johnson |
Hester Angus | Joanne Woiak | Mercy Rome | Sandra Woiak | Seattle
Mennonite Church

Dear Mr. Seeley:

On behalf of shareholder clients, Investor Voice reviews the financial, social, and governance implications of the policies and practices of publicly-traded companies. In doing so we seek to enhance profitability while also creating higher levels of environmental, social, and governance wellbeing. The data supports a view that good governance and enlightened social and environmental policies are hallmarks of the most profitable companies.

We are strong advocates of transparency around corporate political contributions and spending – feeling that clear public disclosure is necessary to allow investors to evaluate the risk posed by these activities. We see this not only as a matter of risk management but also of good corporate governance, and feel it is in the best interest of stockholders for companies to adopt – and to make public – their policies and spending.

In support of this interest, Investor Voice is authorized on behalf of the clients listed below (collectively the “Proponents”) to present the enclosed Proposal that the Proponents submit for consideration and action by stockholders at the next annual meeting, and for inclusion in the proxy statement in accordance with Rule 14a-8 of the general rules and regulations of the Securities Exchange Act of 1934 (letters of appointment enclosed).

We invite and are keenly interested in dialogue on this important governance topic, and have purposefully filed well ahead of the filing deadline in order to allow ample time for appropriate discussion to ensue.

The Proponents are each the beneficial owner of shares of common stock that are entitled under Rule 14a-8 to be voted at the next stockholders meeting, as outlined here (supporting documentation to be provided under separate cover):

Proponent	Shares
Myra Young	100
Deborah Capwell	55
Eric & Emily Johnson	106
Hester Angus	60
Joanne Woiak	30
Mercy Rome	23
Sandra Woiak	30
Seattle Mennonite Church	25

In accordance with SEC Rules, the Proponents each acknowledge their responsibility under Rule 14a-8(b)(1), and Investor Voice is authorized to affirmatively state on their behalf that they each intend to continue to hold a requisite quantity of shares in Company stock through the date of the next annual meeting of stockholders. If required, a representative of the Proponents will attend the meeting to move the Proposal.

Investor Voice has been granted authority to withdraw this Proposal should circumstances warrant. However, if the Proposal is not withdrawn prior to proxy publication, we request that the proxy statement indicate that *Investor Voice* is the representative of the Proponents for this Proposal.

There is ample time between now and the proxy printing deadline to discuss the issue, and we sincerely hope that a dialogue and meeting of the minds can result in NextEra taking steps that will lead to a withdrawal of the Proposal.

For these purposes you may contact Investor Voice via the address or phone provided above; as well as by the following e-mail address:

team@investorvoice.net

For purposes of clarity and consistency of communication, we ask that you commence all email subject lines with your ticker symbol "**NEE.**" (including the period), and we will do the same.

Thank you. We look forward to a discussion of this core governance topic, and all the best for an enjoyable Fall.

Sincerely,



Bruce T. Herbert, AIF
Chief Executive and ACCREDITED INVESTMENT FIDUCIARY

cc: Myra Young, Deborah Capwell, Eric & Emily Johnson, Hester Angus, Joanne Woiak, Mercy Rome, Sandra Woiak, Seattle Mennonite Church
Interfaith Center on Corporate Responsibility (ICCR)

enc: Shareholder Proposal on Political Spending Disclosure

NextEra Energy, Inc. (ticker: NEE) | Political Spending Disclosure | 2019 Final

(text box for identification purposes only, not intended for publication)

RESOLVED: That the shareholders of NextEra Energy, Inc. (“NextEra” or “Company”) hereby request that the Company provide a semiannual report to disclose the Company’s:

1. Policies and procedures for making direct or indirect contributions and expenditures with corporate funds or assets to:
 - (a) Participate or intervene in any campaign on behalf of (or in opposition to) any candidate for public office, or to
 - (b) Influence the general public, or any segment thereof, with respect to an election or referendum.

2. Monetary and non-monetary contributions and expenditures (both direct and indirect) that are used in the manner described in section 1 above, including:
 - (a) The identity of the recipient as well as the amount paid to each; and
 - (b) The title(s) of the person(s) in the Company responsible for decision-making.

The report shall be presented to the board of directors or relevant board committee and posted on the Company’s website within 12 months from the date of the annual meeting. This proposal does not encompass lobbying spending.

SUPPORTING STATEMENT

As long-term shareholders of NextEra, we support transparency and accountability in corporate electoral spending. This includes any activity considered intervention in a political campaign under the Internal Revenue Code, such as direct and indirect contributions to political candidates, parties, or organizations, and independent expenditures or electioneering communications on behalf of federal, state, or local candidates.

Disclosure is in the best interest of the company and its shareholders. The Supreme Court recognized this in its 2010 *Citizens United* decision, which said:

[D]isclosure permits citizens and shareholders to react to the speech of corporate entities in a proper way. This transparency enables the electorate to make informed decisions and give proper weight to different speakers and messages.

Publicly available records show NextEra has contributed at least \$10.8 million in corporate funds since the 2010 election cycle (CQMoneyLine: <http://moneyline.cq.com>; National Institute on Money in State Politics: <http://www.followthemoney.org>).

However, relying on publicly available data cannot provide a complete picture of the Company’s electoral spending. For example, Company payments to trade associations that may be used for election-related activities are undisclosed and unknown. This proposal asks the Company to disclose all of its electoral spending – including payments to trade associations and other tax-exempt organizations – which may be used for electoral purposes. This would bring our Company in line with a growing number of leading companies – including **Noble Energy Inc.**, **PG&E Corp.**, and **Sempra Energy** – which present this information on their websites.

The Company’s Board and shareholders need comprehensive disclosure to fully evaluate the use of corporate assets in elections. We urge your support for this critical governance reform.

~ ~ ~

THOMAS P. DINAPOLI
STATE COMPTROLLER



DIVISION OF CORPORATE GOVERNANCE
59 Maiden Lane-30th Floor
New York, NY 10038
Tel: (212) 383-3931
Fax: (212) 681-4468

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

October 30, 2018

Mr. W. Scott Seeley
Corporate Secretary
NextEra Energy, Inc.
P.O. Box 14000
700 Universe
Boulevard, Juno Beach
Florida 33408-0420

Dear Mr. Seeley:

The Comptroller of the State of New York, Thomas P. DiNapoli, is the trustee of the New York State Common Retirement Fund (the "Fund") and the administrative head of the New York State and Local Retirement System. The Comptroller has authorized me to inform of his intention to offer the enclosed shareholder proposal for consideration of stockholders at the next annual meeting.

I submit the enclosed proposal to you in accordance with rule 14a-8 of the Securities Exchange Act of 1934 and ask that it be included in your proxy statement.

A letter from J.P. Morgan Chase, the Fund's custodial bank verifying the Fund's ownership of NextEra Energy, Inc. shares, continually for over one year, is enclosed. The Fund intends to continue to hold at least \$2,000 worth of these securities through the date of the annual meeting.

We would be happy to discuss this initiative with you. Should the NextEra Energy, Inc. board decide to endorse its provisions as company policy, the Comptroller will ask that the proposal be withdrawn from consideration at the annual meeting. Please feel free to contact Patrick Doherty at (212) 383-1428 and/or email at pdoherty@osc.ny.gov should you have any further questions on this matter.

Sincerely,

A handwritten signature in cursive script that reads "Kyle Seeley".

Kyle R. Seeley
Corporate Governance Investment Officer

Enclosures

Resolved, that the shareholders of **NextEra Energy, Inc.** (“Company”) hereby request that the Company provide a public report, updated semiannually, disclosing the Company’s:

1. Policies and procedures for making, with corporate funds or assets, contributions and expenditures (direct or indirect) to (a) participate or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office, or (b) influence the general public, or any segment thereof, with respect to an election or referendum.
2. Monetary and non-monetary contributions and expenditures (direct and indirect) used in the manner described in section 1 above, including:
 - a. The identity of the recipient as well as the amount paid to each; and
 - b. The title(s) of the person(s) in the Company responsible for decision-making.

The report shall be presented to the board of directors or relevant board committee and posted on the Company’s website within 12 months from the date of the annual meeting. This proposal does not encompass lobbying spending.

Supporting Statement

As long-term shareholders of NextEra Energy, Inc., we support transparency and accountability in corporate spending on political activities. These include any activities considered intervention in any political campaign under the Internal Revenue Code, such as direct and indirect contributions to political candidates, parties, or organizations; independent expenditures; or electioneering communications on behalf of federal, state or local candidates.

Disclosure is in the best interest of the company and its shareholders. Moreover, the Supreme Court’s Citizens United decision recognized the importance of political spending disclosure for shareholders when it said, “[D]isclosure permits citizens and shareholders to react to the speech of corporate entities in a proper way. This transparency enables the electorate to make informed decisions and give proper weight to different speakers and messages.” Gaps in transparency and accountability may expose the company to reputational and business risks that could threaten long-term shareholder value.

Relying on publicly available data does not provide a complete picture of the Company’s political spending. For example, the Company’s payments to trade associations used for political activities are undisclosed and unknown. In some cases, even management does not know how trade associations use their company’s money politically. The proposal asks the Company to disclose all of its political spending, including payments to trade associations and other tax exempt organizations used for political purposes. This would bring our Company in line with a growing number of leading companies that support political disclosure and accountability and present this information on their websites.

The Company’s Board and its shareholders need comprehensive disclosure to be able to fully evaluate the political use of corporate assets. We urge your support for this critical governance reform.

J.P.Morgan

Daniel F. Murphy
Vice President
CIB Client Service Americas

October 30, 2018

Mr. W. Scott Seeley
Corporate Secretary
NextEra Energy, Inc.
P.O. Box 14000
700 Universe Boulevard
Juno Beach, Florida 33408-0420

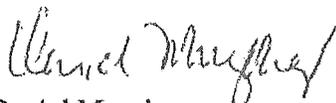
Dear Mr. Seeley,

This letter is in response to a request by The Honorable Thomas P. DiNapoli, New York State Comptroller, regarding confirmation from JP Morgan Chase that the New York State Common Retirement Fund has been a beneficial owner of NextEra Energy Inc, continuously for at least one year as of and including October 30, 2018.

Please note that J.P. Morgan Chase, as custodian for the New York State Common Retirement Fund, held a total of 1,240,000 shares of common stock as of October 30, 2018 and continues to hold shares in the company. The value of the ownership stake continuously held by the New York State Common Retirement Fund had a market value of at least \$2,000.00 for at least twelve months prior to, and including, said date.

If there are any questions, please contact me at (212) 623-8481.

Regards,


Daniel Murphy

cc: Patrick Doherty – NYSCRF
Tana Goldsmith – NYSCRF
Kyle Seeley - NYSCRF