

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

September 21, 2022

John W. Ketchum President and Chief Executive Officer NextEra Energy, Inc. 700 Universe Boulevard Juno Beach, FL 33408

> Re: NextEra Energy, Inc. Form 10-K for Fiscal Year Ended December 31, 2021 Filed February 18, 2022 File No. 001-08841

Dear Mr. Ketchum:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation