



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2024

Brian Bolster  
Executive Vice President, Finance and Chief Financial Officer  
NextEra Energy, Inc.  
700 Universe Boulevard  
Juno Beach, Florida 33408

**Re: NextEra Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-08841**

Dear Brian Bolster:

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