

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

DIVISION OF CORPORATION FINANCE

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