



Via Email

January 9, 2015

Ms. Susan M. Cospers
Technical Director
Financial Accounting Standards Board
401 Merrit 7
PO Box 5116
Norwalk, CT 06856-5116

Dear Ms. Cospers:

File Reference No. EITF-14B

Re: Proposed Accounting Standards Update, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*

NextEra Energy, Inc. ("NextEra Energy") is a public company with 2013 revenues of more than \$15 billion. Its rate-regulated subsidiary, Florida Power & Light Company, serves approximately 4.7 million customer accounts in Florida. Additionally, NextEra Energy Resources, LLC, NextEra Energy's competitive energy business, is a leader in producing electricity from clean and renewable fuels in 27 states and 4 provinces in Canada.

NextEra Energy appreciates the opportunity to comment on the FASB's proposed Accounting Standards Update, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. We fully support the Board's proposal to eliminate the diversity in practice related to how investments measured using the net asset value practical expedient are categorized within the fair value hierarchy by no longer requiring them to be included in the fair value hierarchy disclosure.

We would be happy to respond to any questions or to participate in any discussions regarding this matter.

Sincerely,


Chris N. Froggatt

Vice President, Controller and Chief Accounting Officer