NEXTera ENERGY

Via Email

May 27, 2015

Mr. Russell G. Golden
Chairman
Financial Accounting Standards Board
401 Merrit 7
PO Box 5116
Norwalk, CT 06856-5116

Dear Mr. Golden:

Re: *Revenue from Contracts with Customers (Topic 606)-Deferral of Effective Date*

NextEra Energy, Inc.ı ("NextEra Energy") is a public company with 2014 revenues of more than $17 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 supports the Financial Accounting Standards Board's ("the Board") proposal to defer the effective date of Accounting Standards Update 2014-09: *Revenue from Contracts with Customers (Topic 606)* ("ASU 2014-09") by one year and believe it will result in a smoother implementation of the new standard.

The departure of ASU 2014-09 from current accounting practice has presented several industries, including the power and utilities industry, with a number of challenges. Many of these challenges stem from the elimination of industry-specific guidance and the requirement for increased application of professional judgment in reaching accounting conclusions. We believe the Board's proposal will allow preparers and auditors adequate time to fully understand ASU 2014-09, remedy implementation issues and successfully execute the changes necessary to comply with the new standard. The deferral will also allow companies that could potentially have to evaluate their contracts with customers under both the new lease accounting standard and ASU 2014-09, to synchronize their implementation efforts thereby reducing implementation costs and minimizing the potential distraction or confusion to financial statement users.

We also support the Board's proposal to allow the adoption of the new standard as of the original effective date of ASU 2014-09. We believe this will prevent companies that are prepared to adopt the new guidance as of the original effective date having to incur additional implementation costs by deferring another year.

Finally, we further support the idea of allowing a two-year deferral for companies that chose to apply the guidance in ASU 2014-09 retrospectively. We believe this additional time is necessary in order to adequately implement information technology systems and to evaluate and implement any changes resulting from several improvements that the Board is proposing to make to ASU 2014-09. Although this option will result in a period of non-comparability across companies, this period will be relatively short and it's important to note that there would have been some degree of non-comparability for entities with different year-ends, regardless of the Board's proposal.

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

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