VIA Email

January 13, 2011

Technical Director
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT. 06856-5116

RE: Effective Dates and Transition Methods (File Reference: 1890-100)

Dear Technical Director:

NextEra Energy, Inc. ("we" or "the Company"), appreciates the opportunity to comment on the Financial Accounting Standards Board’s ("FASB" or the "Board") Proposed Accounting Standards Update, Effective Dates and Transition Methods ("the Proposed ASU"). NextEra Energy, Inc. is a national energy company, with over $15 billion in revenues in 2009. Its rate-regulated subsidiary, Florida Power & Light Company, serves approximately 4.5 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 26 states and Canada.

We commend the FASB and the International Accounting Standards Board (IASB) for their ongoing efforts to converge U.S. GAAP and International Financial Reporting Standards (IFRS) through the issuance of specific Joint Convergence Standards. We believe that the Joint Convergence Standards will be critical to the success of the potential mandatory adoption of IFRS by U.S. public companies in the future. It is because of the critical nature of the convergence process that we respectfully request that the FASB extend the comment period on the Proposed ASU from January 31, 2010 to no earlier than March 31, 2010. We make this request primarily due to the fact that the comment period deadline falls at a time when calendar year-end U.S. companies, such as NextEra Energy, Inc., are completing their 2010 year-end reporting. In addition to recurring year-end reporting activities, U.S. companies have spent considerable time since the issuance of the Proposed ASU preparing comment letters on several of the Joint Convergence Projects, such as Leases, Financial Instruments, and Revenue Recognition. We believe that an extension would allow companies more time to better understand how the possible effective dates and transition method methods of the Joint Convergence Standards would affect their businesses. In turn, the extension would enable companies to provide more meaningful input to the FASB on the Proposed ASU. Additionally, we believe that an extension of the comment deadline would maximize the response rate to the Proposed ASU, which is in the best interest of the FASB, as well as U.S. companies that will be required to implement the Joint Convergence Standards.

NextEra Energy, Inc.
700 Universe Boulevard, Juno Beach, FL 33408
Thank you for consideration of our request. Because of the time necessary to provide comments on the Proposed ASU, we would appreciate the FASB responding to our request as soon as possible, so that we may respond accordingly.

Sincerely,

Chris N. Froggatt
Vice President, Controller and Chief Accounting Officer