



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2022

W. Scott Seeley  
NextEra Energy, Inc.

Re: NextEra Energy, Inc. (the "Company")  
Incoming letter dated December 30, 2021

Dear Mr. Seeley:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by the Myra K Young Roth IRA (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal requests that the Company report to shareholders on the outcomes of the Company's diversity, equity, and inclusion efforts by publishing quantitative data on workforce composition and recruitment, retention, and promotion rates of employees by gender, race, and ethnicity.

We are unable to concur in your view that the Company may exclude the Proposal under Rules 14a-8(b) and 14a-8(f). We note that the Proponent appears to have supplied documentary support sufficiently evidencing the Proponent's eligibility to submit the Proposal.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(10). Based on the information you have presented, it appears that the Company's public disclosures do not substantially implement the Proposal.

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2021-2022-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Andrew Behar  
As You Sow