

**Audit Committee
of the
Board of Directors**

Charter

I. Purpose

The Audit Committee is appointed by the Board of Directors of NextEra Energy, Inc. (the “Board”) to assist the Board in monitoring (1) the integrity of the financial statements of the Corporation, (2) the independent auditor’s qualifications and independence, (3) the performance of the Corporation’s internal audit function and independent auditor, (4) the compliance by the Corporation with legal and regulatory requirements, and (5) the Corporation’s system of disclosure controls and system of internal controls relating to its accounting and financial reporting processes.

The Committee shall prepare the report required by the rules of the Securities and Exchange Commission (the “Commission”) to be included in the Corporation’s annual proxy statement, and shall prepare such reports, confirmations and affirmations as may be required by the New York Stock Exchange from time to time, or requested by the Corporation in connection with any such reports, confirmations and affirmations.

II. Membership

The Committee shall consist of no fewer than three directors. The members of the Committee shall meet the independence and experience requirements of the New York Stock Exchange, Section 10A(m)(3) of the Securities Exchange Act of 1934 (the “Exchange Act”) and the rules and regulations of the Commission. At least one member of the Committee shall be an “audit committee financial expert” as defined by rules of the Commission. Committee members shall not simultaneously serve on the audit committees of more than two other public companies, unless specifically approved by the Board. The members of the Committee shall be appointed by the Board on the recommendation of the Governance & Nominating Committee, and may be replaced by the Board.

III. Committee Chairman

One member of the Committee shall be designated its Chairman and shall preside over the meetings of the Committee and report to the Board.

IV. Reporting

The Committee shall report its activities to the full Board on a regular basis.

V. Review and Evaluation

The Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval. The Committee shall annually review the Committee's own performance.

VI. Administrative Secretary

The Committee shall designate an administrative secretary who shall not be a member of the Committee. The administrative secretary shall keep minutes of the meetings of the Committee and perform such other functions as are designated by the Committee.

VII. Authority and Responsibilities

General

The Committee shall have the sole authority to appoint or replace any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation, including the Corporation's principal independent registered public accounting firm (such principal independent registered public accounting firm being hereinafter referred to as the "independent auditor") (subject, if applicable, to shareholder ratification in the case of the independent auditor), and such firm or firms will report directly to the Committee. The Committee will be directly responsible for the engagement, compensation, retention and oversight of the work of the independent auditor and such other registered public accounting firms (any such other registered public accounting firm being hereinafter referred to as an "Other Auditor") engaged for any audit, review or attest services, including the resolution of any disagreements between management and the independent auditor regarding the Corporation's financial reporting. The Audit Committee may delegate to appropriate company management (as determined from time to time by the Committee) or to a subcommittee of the Committee consisting of one or more Committee members, its authority to engage, compensate, retain and oversee any Other Auditor engaged to provide audit, review or attest services. Any such delegation shall be upon such terms and conditions

as the Committee may deem appropriate in accordance with applicable laws, rules and regulations.

The Committee will pre-approve all audit, audit related, and all permitted non-audit services to be performed for the Corporation by the independent auditor, including the fees therefor and other material terms thereof. Such pre-approval will not be required with respect to permitted non-audit services which meet the requirements of the de minimus exception described in Section 10A(i)(1)(B) of the Exchange Act. The Committee may, in its discretion and consistent with Commission rules, establish pre-approval policies and procedures with respect to audit, audit related, and permitted non-audit services, and may form and delegate authority (including the authority to pre-approve audit, audit related, and permitted non-audit services) to subcommittees consisting of one or more Committee members (provided that any subcommittee decision to pre-approve such services will be presented to the full Committee at its next scheduled meeting).

The Committee shall have the authority to retain outside counsel, accountants or other advisors for such purposes as the Committee, in its sole discretion, determines to be necessary to carry out its responsibilities. The Corporation shall provide for appropriate funding, as determined by the Committee, for payment of compensation to any registered public accounting firm for the purpose of rendering or issuing an audit report or performing other audit, review or attest services and to any other such advisors employed by the Committee. The Corporation shall also provide appropriate funding, as determined by the Committee, for payment of ordinary administrative expenses necessary or appropriate in carrying out the Committee's duties.

The Committee, to the extent necessary or as it deems appropriate, will:

Financial Statement and Disclosure Matters

- Meet to review and discuss with management and the independent auditor the annual audited financial statements of the Corporation, including reviewing disclosures made in Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A"), and recommend to the Board whether such audited financial statements should be included in the Corporation's Form 10-K.

- Meet to review and discuss with management and the independent auditor the Corporation's quarterly financial statements (including reviewing disclosures made in MD&A).
- Review major issues regarding accounting principles and financial statement presentations, including any significant changes made in the Corporation's selection or application of accounting principles and practices, any major issues as to the adequacy of the Corporation's internal controls and any special steps adopted in light of material control deficiencies.
- Review and discuss reports from the independent auditor on:
 - Critical accounting policies and practices to be used, as identified to the Committee by the independent auditor.
 - All alternative treatments of financial information within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor.
 - Other material written communications between the independent auditor and management, such as any schedule of unadjusted differences and any "management letter" or "internal control letter" issued or proposed to be issued by the independent auditor.
- Review and discuss with management and the independent auditor management's internal control report required to be included in the Corporation's annual report on Form 10-K, management's assessment of the internal control structure and procedures of the Corporation for financial reporting, and the independent auditor's opinion on the effectiveness of the Company's internal control over financial reporting.
- Afford the chief financial officer and chief accounting officer open lines of communication to the Committee.
- Discuss with management the earnings press releases of the Corporation, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. This may be done generally through a discussion from time to time (and need not be in advance of each such release or provision of such guidance) of the types of information to be disclosed and the types of presentations to be made.
- Discuss with management and the independent auditor the effect of regulatory and accounting initiatives on the Corporation's financial statements.
- Discuss with management and the independent auditor the effect of off-balance sheet structures on the Corporation's financial statements.

- Discuss with management the Corporation's major financial risk exposures and an overview of the steps management has taken to monitor and control such exposures, including the Corporation's risk assessment and risk management policies.
- Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61, as amended or supplemented, relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- Review disclosures made to the Committee by the Corporation's CEO and CFO during their certification process for the Form 10-K and Forms 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Corporation's internal controls.

Oversight of the Corporation's Internal Audit Function

- Afford the Corporation's senior internal audit officer unrestricted access to the Committee.
- Review the appointment and replacement of the senior internal audit officer.
- Review the performance and compensation of the senior internal audit officer annually.
- Review the significant reports to management prepared by the internal auditing department and management's responses.
- Discuss with management and the independent auditor the internal audit department responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit.
- Discuss the adequacy of the internal audit program with the senior internal audit officer.
- Review with the senior internal audit officer, on at least an annual basis, the proposed schedule for audits for the next fiscal year.

Oversight of the Corporation's Relationship with the Independent Auditor

In addition to the matters listed above under "General":

- Obtain, review and evaluate a report from the independent auditor at least annually regarding (a) the independent auditor's internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any

inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm, (c) any steps taken to deal with any such issues, and (d) all relationships between the independent auditor and the Corporation, addressing the matters set forth in Independence Standards Board Standard No. 1. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into account the opinions of management and internal auditors.

- Review and evaluate the qualifications, independence and performance of the independent auditor, including the lead partner of the independent auditor team.
- Based on the foregoing reviews and evaluations, present its conclusions with respect to the independent auditor's qualifications, performance and independence to the Board.
- Confirm the rotation of the independent auditor's lead partner and concurring partner, as required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate to replace the independent auditing firm from time to time.
- Meet with the independent auditor prior to the audit to discuss the scope, planning and staffing of the audit.
- Determine policies for the Corporation's hiring of employees or former employees of the independent auditor who participated in any capacity in the audit of the Corporation, and monitor compliance with such policies.
- Review and consider such other matters in relation to the external audit of the Corporation as the Committee, in its discretion, may determine to be advisable.
- Provide routine open access to both the Committee and the Board to discuss any matters thought appropriate.

Compliance Oversight Responsibilities

- Obtain from the independent auditor assurance that its audit does not require a response under Section 10A(b) of the Exchange Act.
- Obtain from the independent auditor confirmation that neither it nor any affiliate has provided any services which are prohibited under applicable laws and regulations relating to the qualifications of accountants.
- Obtain reports from management with respect to the conformity of the Corporation and its affiliated entities with applicable legal

requirements, and review the process for monitoring compliance with the Corporation's Code of Business Conduct and Ethics and with any code of ethics adopted for the Corporation's chief executive officer and senior financial officers, including review of any violations and waivers of such code of ethics.

- Establish procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
- Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Corporation's financial statements or accounting policies.
- Discuss with the Corporation's General Counsel legal matters that may have a material impact on the financial statements, internal controls or the Corporation's compliance policies.

VIII. Meetings

The Committee shall meet:

- Four times during the year, at the principal offices of the Corporation or as directed by the Chairman of the Committee.
- Quarterly, by telephone conference, prior to the Corporation's earnings press release.
- As otherwise called by the Chairman of the Committee or as directed by the Board.

The Committee shall meet periodically with management, the internal auditors and the independent auditor in separate sessions.

While the Committee has the responsibilities and powers set forth in this Charter, the Committee's role is one of oversight. It is not the duty of the Committee to plan or conduct audits or to determine that the Corporation's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditor. It is not the duty of the Committee to conduct investigations or to assure compliance with laws and regulations and the Corporation's Code of Business Conduct and Ethics.

As amended February 12, 2010