

Mail Stop 3561

August 25, 2006

By U.S. Mail

Mr. Moray P. Dewhurst
Chief Financial Officer
FPL Group, Inc.
700 Universe Boulevard
Juno Beach, FL 33408

**Re: FPL Group, Inc.
Form 10-K for the year ended December 31, 2005
Filed February 23, 2006
File No. 1-8841**

**Florida Power & Light Company
Form 10-K for the year ended December 31, 2005
Filed February 23, 2006
File No. 2-27612**

Dear Mr. Dewhurst:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant

