Mail Stop 3561

January 7, 2008

By U.S. Mail and facsimile to (561) 694-3337

Lewis Hay, III Chairman and Chief Executive Officer FPL Group, Inc. 700 Universe Boulevard Juno Beach, FL 33408

> Re: FPL Group, Inc. Definitive 14A Filed April 6, 2007 File No. 1-08841

Dear Mr. Hay:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3238.

Sincerely,

Ellie Quarles Special Counsel

cc: Edward F. Tancer General Counsel