

Paras Madho
Director
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September 27, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, FPL GROUP CAPITAL INC., Series E Junior Subordinated Debentures due 2067 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 26, 2007. Tentative listing date – October 3, 2007.

Sincerely,

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