



FPL Group, Inc., P. O. Box 14000, Juno Beach, Florida 33408-0420

Edward F. Tancer
Vice President
& General Counsel

March 28, 2007

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CHAIRMAN'S
CORRESPONDENCE UNIT

The Honorable Christopher Cox, Chairman
The Honorable Paul S. Atkins, Commissioner
The Honorable Roel C. Campos, Commissioner
The Honorable Annette L. Nazareth, Commissioner
The Honorable Kathleen L. Casey, Commissioner
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Use of Ticker Symbols

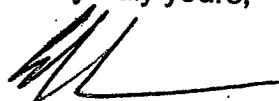
Dear Chairman Cox and Commissioners:

This letter is submitted on behalf of FPL Group, Inc. a public company with annual revenues of nearly \$16 billion, which is nationally known as a high-quality, efficient and customer-driven organization focused on energy-related products and services. We understand that the Securities and Exchange Commission ("SEC") is taking a leadership role in working with the U.S. equities and options exchanges to agree to a process of selecting and allocating securities symbols. We further understand that The Nasdaq Stock Market, Inc. ("NASDAQ") has recently initiated trading in the shares of a company which is not qualified to be listed on the NYSE using a three-letter ticker symbol, which until this time has been used (along with one and two-letter ticker symbols) exclusively to denote companies listed on the NYSE.

We believe that it is useful and appropriate to retain the distinction between the NYSE and other exchanges evidenced by ticker symbol length. The NYSE requires its listed companies to adhere to the highest corporate governance and financial standards, and investors generally view companies with ticker symbols with three or fewer letters as having a certain level of quality as compared to other companies. In addition, investors have expectations of NYSE-quality execution and lower trading costs. Therefore, we believe that this simple indicator of NYSE listing is important for our shareholders and our company, and should be retained.

FPL Group appreciates the opportunity to express its views on this subject.

Very truly yours,

A handwritten signature in black ink, appearing to read 'E. Tancer', with a long horizontal stroke extending to the right.

Edward F. Tancer
Vice President & General Counsel