



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

January 30, 2009

Ms. Elizabeth M. Murphy
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090

RE: File Number S7-27-08, IFRS Roadmap

Dear Ms. Murphy:

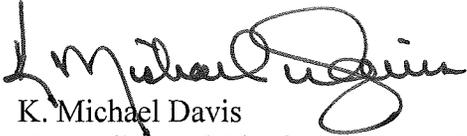
FPL Group, Inc. (“we” or “the Company”) is submitting this letter to the Securities and Exchange Commission’s (SEC) to express our concern regarding the comment period deadline related to the proposed rule, “Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by US Issuers” (the Roadmap). FPL Group (NYSE: FPL) is a nationally known energy company, with over \$16 billion in revenues in 2008, approximately 39,000 megawatts of generating capacity, and more than 15,000 employees in 27 states and Canada. Its rate-regulated subsidiary, Florida Power & Light Company, serves 4.5 million customer accounts in Florida and is one of the largest rate-regulated electric utilities in the country. Additionally, NextEra Energy Resources, LLC, an FPL Group competitive energy subsidiary, is a leader in producing electricity from clean and renewable fuels.

We respectfully request that the SEC extend the comment period from February 19, 2009 to no earlier than April 30, 2009, primarily due to the fact that the comment period deadline falls at a time when calendar year-end registrants, such as FPL Group, Inc., are completing their 2008 year-end reporting. In addition to recurring year end reporting activities, public companies have spent considerable time since the issuance of the Roadmap addressing the accounting and other consequences of the recent market crisis, including the consideration of resulting interpretive guidance by the Financial Accounting Standards Board (FASB). We believe an extension would allow companies more time to fully understand the impact of IFRS on their operations, which will in turn allow them to provide more meaningful input to the SEC regarding their concerns or recommendations on the Roadmap. Additionally, we believe that an extension of the comment deadline would maximize the response rate to the Roadmap, which is in the best interest of the SEC, as well as U.S. registrants.

The potential adoption of International Financial Reporting Standards (IFRS) will be a significant undertaking for U.S. Registrants. Therefore, the Roadmap will require significant focus and attention to ensure the proper and complete analysis of all of the issues. We understand the importance of the Roadmap and want to provide comments that are meaningful and constructive in order to assist the SEC in their decision making related the potential adoption of IFRS.

Thank you for consideration of our request. Because of the time necessary to provide comments on the Roadmap, we would appreciate the SEC responding to our request as soon as possible, so that we may react accordingly.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Michael Davis". The signature is fluid and cursive, with a large loop at the end.

K. Michael Davis
Controller and Chief Accounting Officer