



DEC 18 2007

L-2007-207
10 CFR 50.75

U.S. Nuclear Regulatory Commission
Attn: Document Control Desk
Washington, DC 20555

Re: Florida Power & Light Company
St. Lucie Nuclear Plant, Units 1 and 2
Docket Nos. 50-335, 50-389
Turkey Point Nuclear Plant, Units 3 and 4
Docket Nos. 50-250, 50-251

FPL Energy Duane Arnold, LLC
Duane Arnold Energy Center
Docket No. 50-331

FPL Energy Point Beach, LLC
Point Beach Nuclear Plant, Units 1 and 2
Docket Nos. 50-266, 50-301

FPL Energy Seabrook, LLC
Seabrook Station
Docket No. 50-443

Corporate Merger of Decommissioning Trustee

The purpose of this letter is to advise the Nuclear Regulatory Commission (NRC) of a corporate merger of the trustee under the decommissioning trust agreements for the above-referenced licensees.

Currently Mellon Trust of Delaware, National Association (Mellon) is the trustee for the following nuclear decommissioning trusts (NDTs):

- Qualified NDT for Turkey Point and St. Lucie Nuclear Plants
- Non-qualified NDT for Turkey Point and St. Lucie Nuclear Plants
- FPL Energy Duane Arnold, LLC Qualified NDT for Duane Arnold Energy Center Nuclear Plant
- FPL Energy Duane Arnold, LLC Non-Qualified NDT for Duane Arnold Energy Center Nuclear Plant
- FPL Energy Point Beach, LLC Non-Qualified NDT for Point Beach Nuclear Plant Units
- Seabrook Nuclear Decommissioning Financing Fund Trust Agreement

M004
M006
A001
NRR

Mellon is merging into The Bank of New York (Delaware). The merged company, Bank of New York (Delaware) will have approximately \$100 million in capital and \$500 million in assets. This is roughly double the size of Mellon, thereby enhancing the financial strength of the trustee for the above-reference NDTs. Mellon and Bank of New York (Delaware) plan to close this transaction by January 15, 2008.

Should you have any questions concerning the merger of Mellon and Bank of New York please contact Mitchell Ross, Vice President and Associate General Counsel, at 561-691-7126.

Sincerely yours,

A handwritten signature in black ink, appearing to read "J.A. Stall", with a stylized flourish at the end.

J.A. Stall
Senior Vice President, Nuclear and
Chief Nuclear Officer