



JAN 03 2008

L-2008-002
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

Subject: Corporate Merger of Decommissioning Trustee

We are writing to respond to questions posed by the NRC Staff in a telephone conference on December 20, 2007 regarding the impending corporate merger of the trustee under the decommissioning trust agreements (NDTs) for the above-referenced licensees. The above-referenced licensees advised the NRC of the merger of Mellon Trust of Delaware, N.A., the existing NDT trustee, into The Bank of New York (Delaware) by letter L-2007-207 dated December 18, 2007.

- 1. Clarify whether a new trustee is being created by the merger of Mellon Trust of Delaware, N.A. into The Bank of New York (Delaware).**

Response: No new trustee is being created by the merger of Mellon Trust of Delaware, N.A., into The Bank of New York (Delaware). As illustrated in the enclosed corporate diagram, there are currently two Delaware entities that are subsidiaries of the ultimate parent company, The Bank of New York Mellon Corporation -- Mellon Trust of Delaware, N.A., the current trustee for the NDTs, and The Bank of New York (Delaware). Mellon Trust of Delaware, N.A., is merging into an existing entity called The Bank of New York (Delaware). Immediately after the merger the name of this company will be changed to BNYM (Delaware).

M006
LRR

2. Provide information on the assets of The Bank of New York (Delaware).

Response: the current financials for The Bank of New York (Delaware) can be found at the FDIC website by using the following internet link:

<http://www2.fdic.gov/idasp/StruReportNew.asp?inCert1=24867&ReportName=10&From=EzFind>

These assets specifically exclude assets under custody, administration, and management.

While not specifically requested by the NRC Staff, The Bank of New York (Delaware)'s ultimate parent is The Bank of New York Mellon Corporation. This entity's website link can be found at the following internet link:

<http://www.bnymellon.com/about/index.html>

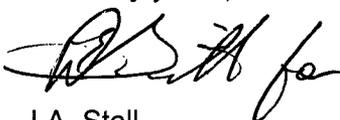
An internet link to the most recent quarterly filing of the parent before the Securities and Exchange Commission can be found at the following internet link:

<http://www.bnymellon.com/investorrelations/financialreports/2007/2007q3.pdf>

In summary, The Bank of New York Mellon has more than \$20 trillion in assets under custody and administration, more than \$1.1 trillion in assets under management, and services \$11 trillion in outstanding debt. Please be advised that The Bank of New York Mellon Corporation will be providing the Florida Power & Light Company and FPL Energy licensees with a corporate guarantee in favor of the obligations of BNYM (Delaware) under the applicable Trust Agreements concurrently with the closing of the merger.

Should you have any questions concerning this letter, please contact Mitchell Ross, Vice President and Associate General Counsel, at 561-691-7126.

Sincerely yours,



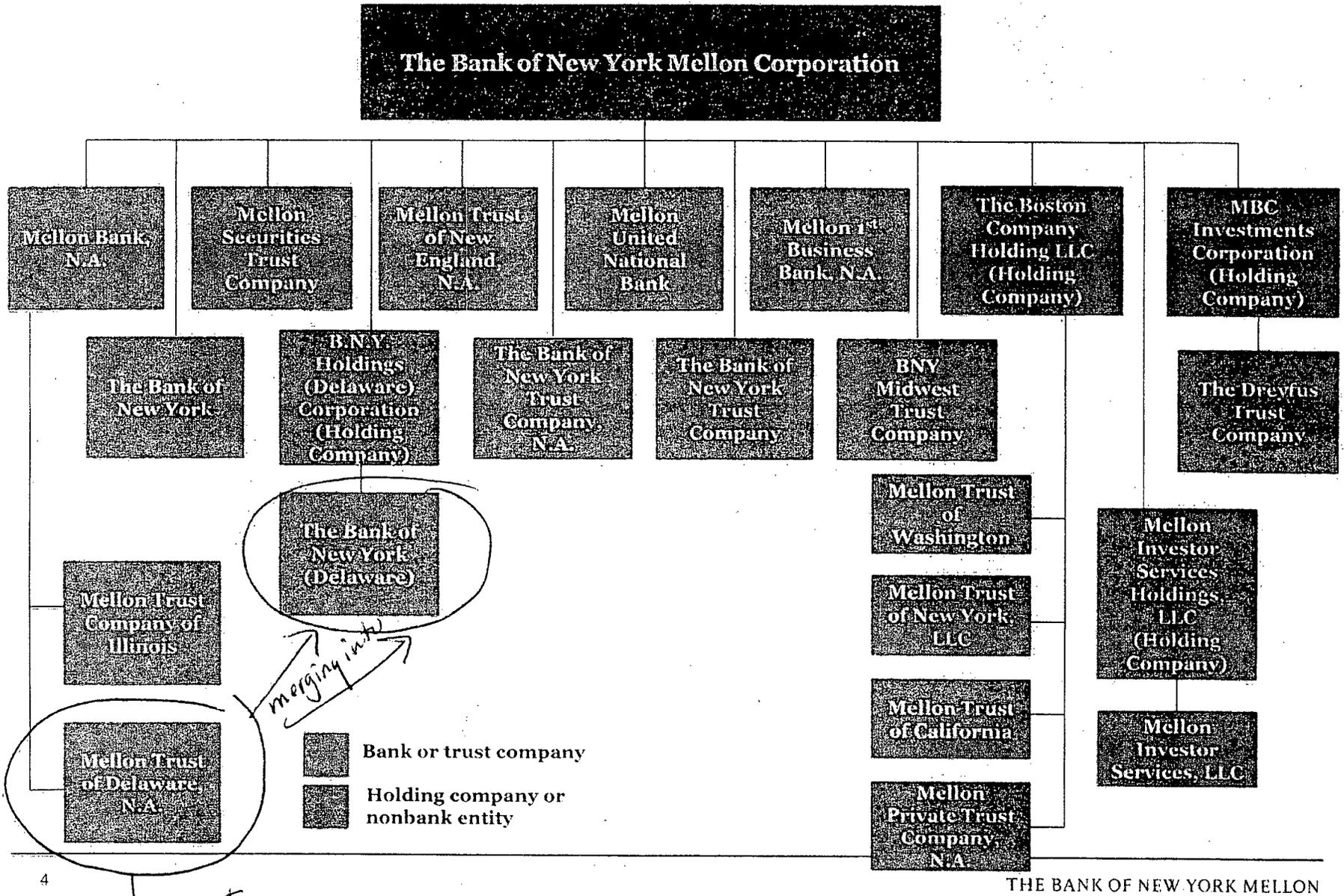
J.A. Stall
Senior Vice President, Nuclear and
Chief Nuclear Officer

Enclosure

cc:

Jack Cushing (NRC – Point Beach Project Manager)
Karl Feintuch (NRC – Duane Arnold Project Manager)
Steven Hom (NRC- Office of Nuclear Reactor Regulation)
Ed Miller (NRC – Office of Nuclear Reactor Regulation)
Susan Uttal (NRC – Office of General Counsel)

Current U.S. Banks and Trust Companies of The Bank of New York Mellon Corporation



4
merging into
current trustee