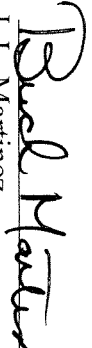


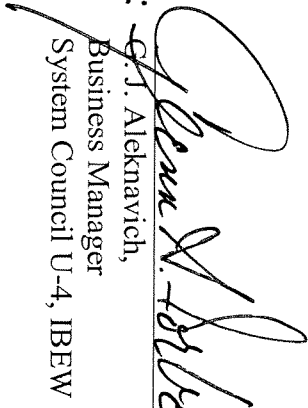
**Memorandum of Understanding**  
**Paragraph 8**  
**Vacation Carry Over**

The Company and Union agree to the following regarding 2006 vacation carry over.

Bargaining Unit employees who have used at least 80 hours of 2006 vacation will be permitted to carry over more than 120 hours of unused vacation into 2007. Bargaining Unit employees are encouraged to take as much vacation as possible between now and the end of the year if mutually agreeable.

  
J. L. Martinez,  
Director, Labor Relations  
Florida Power and Light

Date 12/08/06

  
G. J. Aleknavich,  
Business Manager  
System Council U-4, IBEW

Date 12/08/2006