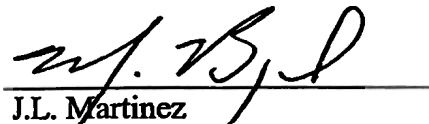


November 15, 2005

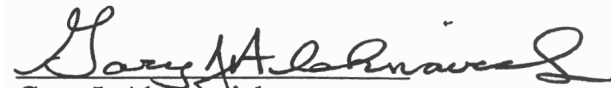
**Memorandum of Understanding
Paragraph 8
Vacation Carry Over**

The Company and Union agree to the following regarding 2005 carry over vacation.

Bargaining unit employees who have used at least 80 hours of 2005 vacation will be permitted to carry over more than 120 hours of unused vacation into 2006, however, employees who have vacation scheduled during the remainder of this year will be required to take their vacation as scheduled. Employees who have more than 120 hours of carry over vacation not scheduled during the remainder of this year will not be forced to take vacation but 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 Company



Gary J. Aleknavich
Business Manager
System Council U-4 I.B.E.W.