

Registrant Name Kessler & Associates Business Client Name Florida Progress Corporation

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

HR 2488, Title XIII, Section 1322 (House), Section 1101 (Senate)- Repeal of Diesel Fuel Deficit Reduction Tax
HR 2488, Title XIII, Section 1314 (House), no Senate provision- Nuclear Decommissioning
HR 2488, Title XIII, Section 206 (House), no Senate provision- Worthless Stock Provision

17. House(s) of Congress and Federal agencies contacted Check if None

House of Representatives and Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
Billy Lee Evans		<input type="checkbox"/>
Richard Kessler		<input type="checkbox"/>
James C. Musser		<input type="checkbox"/>
Harry Spordis	Senior Leg. Assistant to Rep. Greenwood (R-PA)	<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature

Darla M. Tomes

Date

1/19/02

Printed Name and Title

Darla M. Tomes, Deputy Director of Communications