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## INDEX-SPECIFIED CONFIDENTIAL

FLORIDA POWER CORPORATION AFFILIATED TRANSACTION AUDIT AUDIT CONTROL NUMBER - 96-003-2-1 SPECIFIED CONFIDENTIAL WORK PAPERS

The following WORK PAPERS contain items that were designated as "proprietary and confidential" by Florida Power Corporation. The original WORK PAPERS are contained in a binder titled SPECIFIED CONFIDENTIAL and filed separately with the Division of Records and Reporting.

			Total Pages	Title/Description
9-1	pgs	1-3	3	Review of Outside Auditor's WORK PAPERS - Florida Power
9-2	pgs	1-2	2	Review of Outside Auditor's WORK PAPERS - Florida Progress
9-3	pgs	1-3	3	Review of Outside Auditor's WORK PAPERS - Florida Progress
				Review of Outside Auditor's WORK PAPERS - Other Affiliates
9-4	pgs	1-9	9	Inventory Memo
	pg		1	Analysis of Tax Provision
9-4	pgs	11-13	3	Analysis of Capital Investments
	pg		1	Medical Life Reserves
9-4	pg	15	1	Deferred Intercompany Transaction
9-4	pgs	16-20	5	Eliminating Entries Florida Progress
9-4	pgs	21-25	5	Exchange of Asset Transactions
9-4	pgs	26-31	6	Florida Progress Consolidated Statements Of Income
9-4	pg	32	1	Billings to Affiliated Companies
	pg		1	Electric Fuels Rate Case Results
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54-1	3.5		1	Income Taxes
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