

**STATEMENT OF CHIEF ACCOUNTING OFFICER**

Filing of Southern Natural Gas Company  
of March 2, 2009

---

To the Federal Energy Regulatory Commission:

I, John R. Sult, Senior Vice-President and Chief Financial Officer and Controller of Southern Natural Gas Company, do hereby represent that the cost statements, supporting data, and workpapers submitted as a part of the above identified filing by Southern Natural Gas Company which purport to reflect the books of the Company do, in fact, set forth the results shown by such books.



---

John R. Sult

Dated: March 2, 2009

Birmingham, Alabama