

**STATEMENT OF PRINCIPAL ACCOUNTING DIRECTOR  
FILING**

**OF**

**EL PASO NATURAL GAS COMPANY**

**DOCKET NO. RP05-**

**TO THE FEDERAL ENERGY REGULATORY COMMISSION:**

I, GORDON J. MELLEMA, Director of Accounting and Financial Reporting of El Paso Natural Gas Company ("EPNG"), do hereby represent that the financial cost statements and supporting data submitted as a part of the above-identified filing by EPNG, as well as the working papers included therewith do, in fact, reflect and set forth the results as shown on EPNG'S books.



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GORDON J. MELLEMA

DATED: June 24, 2005  
Colorado Springs, Colorado