

**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.



GORDON J. MELLEMA

DATED: June 24, 2005
Colorado Springs, Colorado