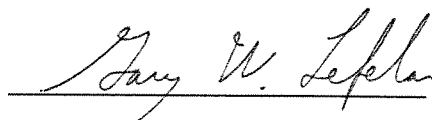


TRANSWESTERN PIPELINE COMPANY, LLC

STATEMENT OF CHIEF ACCOUNTING OFFICER

TO THE FEDERAL ENERGY REGULATORY COMMISSION:

I, Gary W. Lefelar, Sr. Vice President and Chief Accounting Officer of Transwestern Pipeline Company, LLC (Transwestern), do hereby represent that the cost statements and supporting data for the base period ending May 31, 2006, submitted as part of the rate filing by Transwestern, together with the working papers required therein, which purport to reflect the books of Transwestern do, in fact, set forth the results shown by such books.

A handwritten signature in cursive script, reading "Gary W. Lefelar", is written over a horizontal line.

Gary W. Lefelar

Dated: 9/8/2006