



May 14, 2008

Ms. Colleen M. Dale
Secretary of the Commission
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102-0360

FILING VIA EFIS

**RE: Case No. GO-2005-0019
Southern Union Company**

Dear Ms. Dale:

In compliance with paragraph III.2. of the Stipulation and Agreement approved by the Commission in the above-referenced case, I hereby submit for filing in Case No. GO-2005-0019 the enclosed Certificate of Compliance.

Please call me at 816-360-5560 if you have any questions regarding this matter. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael R. Noack', is written over a horizontal line.

Michael R. Noack
Director, Pricing & Regulatory Affairs

CC: Lera Shemwell
Office of the Public Counsel
Paul Boudreau

Certificate of Compliance

STATE OF TEXAS)
COUNTY OF HARRIS) ss.

Richard N. Marshall, Senior Vice President and Chief Financial Officer for Southern Union Company, of lawful age, on his oath states that:

1. For the period January 1, 2008, through March 31, 2008:

- Panhandle Energy or any direct or indirect subsidiary of Southern Union acquiring or owning any equity interests in Panhandle were owned and operated as a separate subsidiary of Southern Union Company;
- Southern Union Company and MGE did not, directly or indirectly, allow any Panhandle debt to be recourse to them; pledge Southern Union or MGE equity as collateral or security for the debt of any Panhandle entity; give, transfer, invest, contribute or loan to any Panhandle entity, any equities or cash;
- Southern Union did not transfer to Panhandle or any subsidiary thereof, directly or indirectly, assets necessary and useful in providing service to MGE's Missouri customers;
- Southern Union did not, directly or indirectly, enter into any "make-well" agreements, or guarantee the notes, debentures, debt obligations or other securities of any Panhandle entity;
- Southern Union did not adopt, indemnify, guarantee or assume responsibility for payment of, either directly or indirectly, any of the current or future liabilities of any Panhandle entity.

2. For the period January 1, 2008, through March 31, 2008:

- CrossCountry Energy or any direct or indirect subsidiary of Southern Union acquiring or owning any equity interests in CrossCountry Energy were owned and operated as a separate subsidiary of Southern Union Company;
- Southern Union Company and MGE did not, directly or indirectly, allow any CrossCountry debt to be recourse to them; pledge Southern Union or MGE equity as collateral or security for the debt of any CrossCountry entity; give, transfer, invest, contribute or loan to any CrossCountry entity, any equities or cash;
- Southern Union did not transfer to CrossCountry or an subsidiary thereof, directly or indirectly, assets necessary and useful in providing service to MGE's Missouri customers;
- Southern Union did not, directly or indirectly, enter into any "make-well" agreements, or guarantee the notes, debentures, debt obligations or other securities of any CrossCountry entity;
- Southern Union did not adopt, indemnify, guarantee or assume responsibility for payment of, either directly or indirectly, any of the current or future liabilities of any CrossCountry entity.

3. that he has knowledge of the matters set forth above; and that such matters are true and correct to the best of his knowledge and belief.

Richard N. Marshall

Richard N. Marshall

Subscribed and sworn this 1ST day of May, 2008.

L. Pinder Metz
Notary Public

My Commission expires: Jan 24, 2009

