

Certificate of Compliance

STATE OF MISSOURI

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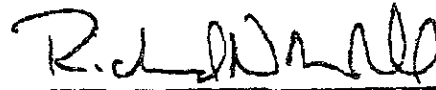
COUNTY OF COLE

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Richard N. Marshall, Vice President and Treasurer for Southern Union Company, of lawful age, on his oath states that for the period January 1, 2004, through March 31, 2004:

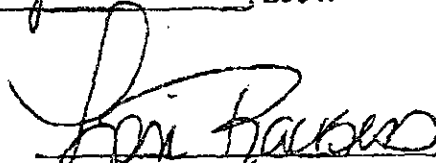
- Panhandle Energy or any direct or indirect subsidiary of Southern Union acquiring or owning any equity interests in Panhandle were owned and operated as a separate subsidiary of Southern Union Company;
- Southern Union Company and MGE did not, directly or indirectly, allow any Panhandle debt to be 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;

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

Subscribed and sworn this 4th day of May, 2004.



Notary Public

My Commission expires: 7/14/05

FILED⁴

JUL 13 2004

Missouri Public
Service Commission

Exhibit No. 36
Case No(s). GR-2004-0209
Date 6-23-04 Rptr CS