

FLORIDA GAS TRANSMISSION 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 Florida Gas Transmission Company, LLC ("Florida Gas"), do hereby represent that the cost statements and supporting data for the twelve months ended May 31, 2009, submitted as part of the cost of service, together with the working papers required therein, which purport to reflect the books of Florida Gas do, in fact, set forth the results shown by such books.

/s/ Gary W. Lefelar .

Gary W. Lefelar

Dated: September 25, 2009