

FLEISCHMAN AND WALSH, L. L. P.

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ATTORNEYS AT LAW

A PARTNERSHIP INCLUDING A PROFESSIONAL CORPORATION

1400 SIXTEENTH STREET, N. W.

WASHINGTON, D. C. 20036

TEL (202) 939-7900 FAX (202) 745-0916

INTERNET www.fw-law.com

AARON I. FLEISCHMAN

FLEISCHMAN AND WALSH, P. C.  
CHARLES S. WALSH  
ARTHUR H. HARDING  
STUART F. FELDSTEIN  
JEFFRY L. HARDIN  
STEPHEN A. BOUCHARD  
R. BRUCE BECKNER  
CHRISTOPHER G. WOOD  
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PETER B. SANCHEZ  
KRISTA K. STARK \*\*  
ANDREW QUINN \*\*  
JAMES N. MOSKOWITZ

September 27, 2002

VIA MESSENGER

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

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OFFICE OF THE SECRETARY

SEP 30 2002

\* VA BAR ONLY  
\*\* MA BAR ONLY  
\*\*\* MI AND IL BAR ONLY  
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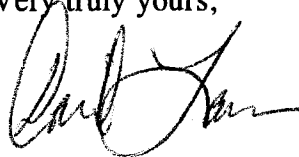
Re: Southern Union Company: SEC Order 4-460  
Sworn Statements Pursuant to Section 21(a)(1)

Dear Mr. Katz:

In accordance with Commission Order No. 4-460, enclosed for filing, pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, as amended, are sworn statements from each of Southern Union's Chief Executive Officer, George L. Lindemann and Chief Financial Officer, David J. Kvapil. Please acknowledge receipt of these sworn statements by noting the time and date received upon the enclosed copy of this letter and returning it to the person delivering this letter.

Please contact the undersigned or Stephen A. Bouchard, also with this firm, if you have any questions regarding the enclosed sworn statements.

Very truly yours,



David J. Lavan

Enclosures

cc: Jon Graf, Contoller  
Southern Union Company

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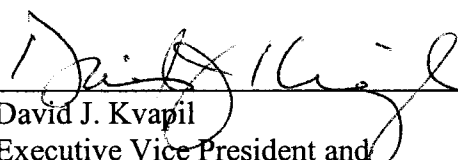
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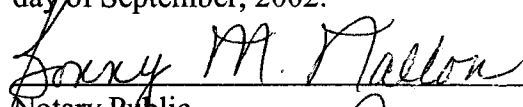
Exhibit 99.1-B

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, David J. Kvapil, Executive Vice President and Chief Financial Officer, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Southern Union Company, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
  
2. I have reviewed the contents of this statement with the Company's audit committee.
  
3. In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K filed with the Commission on September 27, 2002 of Southern Union Company;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Southern Union Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
 \_\_\_\_\_  
 David J. Kvapil  
 Executive Vice President and  
 Chief Financial Officer  
 September 27, 2002

Subscribed and sworn to before me this 27  
 day of September, 2002.  
  
 \_\_\_\_\_  
 Notary Public  
 My Commission Expires: June 1, 2006

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 SEP 30 2002

**Notarial Seal**  
 Bonny M. Nallon, Notary Public  
 City of Wilkes-Barre, Luzerne County  
 My Commission Expires June 1, 2006  
 Member, Pennsylvania Association of Notaries