UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended September 30, 2012

or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File No. 1-2921

PANHANDLE EASTERN PIPE LINE COMPANY, LP
(Exact name of registrant as specified in its charter)

Delaware	**44-0382470**
(state or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

5051 Westheimer Road
Houston, Texas 77056-5622
(Address of principle executive offices) (zip code)

(713) 989-7000
(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes x No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes x No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.
Large accelerated filer ☐ Accelerated filer ☐ Non-accelerated filer x Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Exchange Act Rule 12b-2).
Yes ☐ No x

Panhandle Eastern Pipe Line Company, LP meets the conditions set forth in General Instructions H(1)(a) and (b) of Form 10-Q and is therefore filing this Form 10-Q with the reduced disclosure format. Item 2 of Part I has been reduced and Item 3 of Part I and Items 2 and 3 of Part II have been omitted in accordance with Instruction H.

FORM 10-Q

PANHANDLE EASTERN PIPE LINE COMPANY, LP

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Forward-Looking Statements

Certain matters discussed in this report, excluding historical information, as well as some statements by Panhandle Eastern Pipe Line Company LP, and its subsidiaries (“Panhandle” or the “Company”) in periodic press releases and some oral statements of Panhandle officials during presentations about the Company, include forward-looking statements. These forward-looking statements are identified as any statement that does not relate strictly to historical or current facts. Statements using words such as “anticipate,” “project,” “expect,” “plan,” “goal,” “forecast,” “estimate,” “intend,” “continue,” “believe,” “may,” “will” or similar expressions help identify forward-looking statements. Although the Company believes such forward-looking statements are based on reasonable assumptions and current expectations and projections about future events, no assurance can be given that such assumptions, expectations or projections will prove to be correct. Forward-looking statements are subject to a variety of risks, uncertainties and assumptions. If one or more of these risks or uncertainties materialize, or if underlying assumptions prove incorrect, the Company’s actual results may vary materially from those anticipated, estimated or expressed, forecasted, projected or expected in forward-looking statements since many of the factors that determine these results are subject to uncertainties and risks that are difficult to predict and beyond management’s control. For additional discussion of risks, uncertainties and assumptions, see “Part I — Item 1A. Risk Factors” in the Company's Report on Form 10-K for the year ended December 31, 2011 filed with the Securities and Exchange Commission on February 24, 2012.

Definitions

The abbreviations, acronyms and industry terminology used in these financial statements on Form 10-Q are defined as follows:

/d	per day
Bcf	billion cubic feet
Company	PEPL and its subsidiaries
CrossCountry Citrus	CrossCountry Citrus, LLC
EITR	Effective Income Tax Rate
EPA	United States Environmental Protection Agency
ETE	Energy Transfer Equity, L.P.
ETP	Energy Transfer Partners, L.P.
Exchange Act	Securities Exchange Act of 1934
FERC	Federal Energy Regulatory Commission
GAAP	Accounting principles generally accepted in the United States of America
HAPs	Hazardous air pollutants
Holdco	ETP Holdco Corporation
KDHE	Kansas Department of Health and Environment
LIBOR	London Interbank Offered Rate
LNG	Liquefied Natural Gas
LNG Holdings	Trunkline LNG Holdings, LLC
OPEB plans	Other postretirement employee benefit plans
Panhandle	PEPL and its subsidiaries
PCBs	Polychlorinated biphenyls
PEPL	Panhandle Eastern Pipe Line Company, LP
PEPL Holdings	PEPL Holdings, LLC
ppb	parts per billion

PRPs	Potentially responsible parties
Sea Robin	Sea Robin Pipeline Company, LLC
SEC	United States Securities and Exchange Commission
Southern Union	Southern Union Company and its subsidiaries
Southwest Gas Storage	Pan Gas Storage, LLC (d.b.a. Southwest Gas)
TBtu	Trillion British thermal units
Trunkline	Trunkline Gas Company, LLC
Trunkline LNG	Trunkline LNG Company, LLC

PART I — FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Southern Union’s March 26, 2012 merger transaction with ETE was accounted for by ETE using business combination accounting. Under this method, the purchase price paid by the acquirer is allocated to the assets acquired and liabilities assumed as of the acquisition date based on their fair value. By the application of “push-down” accounting, PEPL’s assets, liabilities and partners’ capital were accordingly adjusted to fair value on March 26, 2012. Determining the fair value of certain assets and liabilities assumed is judgmental in nature and often involves the use of significant estimates and assumptions. See Note 3 – ETE Merger and Holdco Transaction.

Due to the application of “push-down” accounting, the Company’s financial statements and certain footnote disclosures are presented in two distinct periods to indicate the application of two different bases of accounting. Periods prior to March 26, 2012 are identified herein as “Predecessor,” while periods subsequent to the ETE Merger are identified as “Successor.”

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED BALANCE SHEETS
(Dollars in thousands)
(unaudited)

	Successor	Predecessor
	September 30, 2012	**December 31, 2011**
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 56	$ 50
Accounts receivable net of allowances of nil and $993, respectively	65,973	75,775
Accounts receivable - related parties	5,076	6,319
Natural gas imbalances - receivable	24,802	52,939
Note receivable - related party	—	342,386
System natural gas and operating supplies	103,584	114,739
Other	21,749	20,886
Total current assets	221,240	613,094
PROPERTY, PLANT AND EQUIPMENT:		
Plant in service	4,092,715	4,045,688
Construction work in progress	47,932	41,828
	4,140,647	4,087,516
Accumulated depreciation and amortization	(65,071)	(733,228)
Net property, plant and equipment	4,075,576	3,354,288
GOODWILL	938,438	—
NOTE RECEIVABLE FROM RELATED PARTY	772,580	688,330
OTHER	125,498	19,325
Total assets	$ 6,133,332	$ 4,675,037

The accompanying notes are an integral part of these condensed consolidated financial statements.

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED BALANCE SHEETS
(Dollars in thousands)
(unaudited)

	Successor	Predecessor
	September 30, 2012	**December 31, 2011**
LIABILITIES AND PARTNERS' CAPITAL		
CURRENT LIABILITIES:		
Current portion of long-term debt	$ 260,504	$ 342,386
Accounts payable	9,311	13,295
Accounts payable - related parties	28,541	52,055
Natural gas imbalances - payable	97,736	144,697
Accrued taxes	26,812	17,541
Accrued interest	22,883	14,280
Capital accruals	7,305	10,814
Other	58,097	55,146
Total current liabilities	511,189	650,214
LONG-TERM DEBT, less current portion	1,503,675	1,624,229
DEFERRED INCOME TAXES	823,229	538,284
OTHER	125,792	70,296
COMMITMENTS AND CONTINGENCIES (Note 12)		
PARTNERS' CAPITAL:		
Partners' capital	3,169,741	1,809,346
Accumulated other comprehensive loss	—	(16,176)
Tax sharing note receivable - related party	(294)	(1,156)
Total partners' capital	3,169,447	1,792,014
Total liabilities and partners' capital	$ 6,133,332	$ 4,675,037

The accompanying notes are an integral part of these condensed consolidated financial statements.

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Dollars in thousands)
(unaudited)

	Successor	Predecessor
	Three months ended September 30, 2012	**Three months ended September 30, 2011**
OPERATING REVENUES:		
Transportation and storage of natural gas	$ 131,845	$ 134,476
LNG terminalling	54,260	55,327
Other	2,376	2,896
Total operating revenues	188,481	192,699
OPERATING EXPENSES:		
Operating, maintenance and general	54,148	57,006
Operating, maintenance and general - affiliate	6,621	13,135
Depreciation and amortization	41,719	31,881
Taxes, other than on income	9,189	8,653
Total operating expenses	111,677	110,675
OPERATING INCOME	76,804	82,024
OTHER INCOME (EXPENSE):		
Interest expense	(13,665)	(26,937)
Interest income - affiliates	578	2,170
Other, net	51	71
Total other expenses, net	(13,036)	(24,696)
INCOME BEFORE INCOME TAX EXPENSE	63,768	57,328
Income tax expense	27,149	21,903
NET INCOME	$ 36,619	$ 35,425

The accompanying notes are an integral part of these condensed consolidated financial statements.

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Dollars in thousands)
(unaudited)

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
OPERATING REVENUES:			
Transportation and storage of natural gas	$ 269,785	$ 140,140	$ 412,232
LNG terminalling	111,667	51,127	164,609
Other	5,721	2,654	7,912
Total operating revenues	387,173	193,921	584,753
OPERATING EXPENSES:			
Operating, maintenance and general	109,449	52,681	161,596
Operating, maintenance and general - affiliate	56,475	13,837	39,902
Depreciation and amortization	85,501	30,225	96,118
Taxes, other than on income	18,979	8,801	26,392
Total operating expenses	270,404	105,544	324,008
OPERATING INCOME	116,769	88,377	260,745
OTHER INCOME (EXPENSE):			
Interest expense	(28,333)	(25,226)	(80,851)
Interest income - affiliates	1,151	2,204	6,483
Other, net	164	68	219
Total other expenses, net	(27,018)	(22,954)	(74,149)
INCOME BEFORE INCOME TAX EXPENSE	89,751	65,423	186,596
Income tax expense	42,363	24,941	65,340
NET INCOME	$ 47,388	$ 40,482	$ 121,256

The accompanying notes are an integral part of these condensed consolidated financial statements.

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Dollars in thousands)
(unaudited)

	Successor	Predecessor
	Three months ended September 30, 2012	Three months ended September 30, 2011
Net income	$ 36,619	$ 35,425
Other comprehensive income (loss), net of tax:		
Reclassification of unrealized loss on interest rate hedges into earnings	—	3,320
Change in fair value of interest rate hedges	—	28
Reclassification of prior service credit relating to other postretirement benefits into earnings	—	(379)
	—	2,969
Comprehensive income	$ 36,619	$ 38,394

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
Net income	$ 47,388	$ 40,482	$ 121,256
Other comprehensive income (loss), net of tax:			
Reclassification of unrealized loss on interest rate hedges into earnings	—	2,515	9,802
Change in fair value of interest rate hedges	—	—	(761)
Reclassification of prior service cost (credit) relating to other postretirement benefits into earnings	—	398	(1,135)
	—	2,913	7,906
Comprehensive income	$ 47,388	$ 43,395	$ 129,162

The accompanying notes are an integral part of these condensed consolidated financial statements.

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED STATEMENT OF PARTNERS' CAPITAL
(Dollars in thousands)
(unaudited)

	Partners' Capital	Accumulated Other Comprehensive Loss	Tax Sharing Note Receivable-Related Party	Total
Predecessor				
Balance at December 31, 2011	$ 1,809,346	$ (16,176)	$ (1,156)	$ 1,792,014
Tax sharing receivable - Southern Union	—	—	288	288
Net income	40,482	—	—	40,482
Other comprehensive income, net of tax	—	2,913	—	2,913
Balance at March 25, 2012	$ 1,849,828	$ (13,263)	$ (868)	$ 1,835,697
Successor				
Balance at March 26, 2012	$ 3,122,353	$ —	$ (868)	$ 3,121,485
Tax sharing receivable - Southern Union	—	—	574	574
Net income	47,388	—	—	47,388
Balance at September 30, 2012	$ 3,169,741	$ —	$ (294)	$ 3,169,447

The accompanying notes are an integral part of these condensed consolidated financial statements.

PANHANDLE EASTERN PIPE LINE COMPANY, LP
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Dollars in thousands)
(unaudited)

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net income	$ 47,388	$ 40,482	$ 121,256
Reconciliation of net income to net cash provided by operating activities:			
Depreciation and amortization	85,501	30,225	96,118
Deferred income taxes	44,678	18,958	76,682
Amortization of costs charged to interest	(16,089)	384	1,101
Net gain on curtailment of OPEB benefits	(10,527)	—	—
Changes in operating assets and liabilities, net of Merger impact	(54,612)	21,518	10,190
Net cash flows provided by operating activities	96,339	111,567	305,347
CASH FLOWS FROM INVESTING ACTIVITIES:			
Net (increase) decrease in note receivable - related parties	3,400	254,736	(209,900)
Net increase (decrease) in income taxes payable - related parties	(35,257)	5,158	(11,277)
Additions to property, plant and equipment	(62,390)	(27,588)	(83,703)
Plant retirements and other	(2,875)	345	(1,202)
Net cash flows provided by (used in) investing activities	(97,122)	232,651	(306,082)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Issuance of long-term debt	—	455,000	—
Repayment of debt	—	(797,386)	—
Issuance costs of debt	—	(1,803)	—
Other	760	—	729
Net cash flows provided by (used in) financing activities	760	(344,189)	729
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(23)	29	(6)
CASH AND CASH EQUIVALENTS, beginning of period	79	50	56
CASH AND CASH EQUIVALENTS, end of period	$ 56	$ 79	$ 50

The accompanying notes are an integral part of these condensed consolidated financial statements.

The accompanying unaudited interim condensed consolidated financial statements of PEPL, a Delaware limited partnership, and its subsidiaries have been prepared pursuant to the rules and regulations of the SEC for quarterly reports on Form 10-Q. These statements do not include all of the information and annual note disclosures required by GAAP, and should be read in conjunction with the Company's financial statements and notes thereto for the year ended December 31, 2011, which are included in the Company's Form 10-K filed with the SEC. The accompanying unaudited interim condensed consolidated financial statements have been prepared in accordance with GAAP and reflect adjustments that are, in the opinion of management, necessary for a fair statement of results for the interim period. The year-end condensed balance sheet data was derived from audited financial statements, but does not include all disclosures required by GAAP. Due to the seasonal nature of the Company's operations, the results of operations and cash flows for any interim period are not necessarily indicative of the results that may be expected for the full year.

1. DESCRIPTION OF THE BUSINESS:

Panhandle is primarily engaged in the interstate transportation and storage of natural gas and also provides LNG terminalling and regasification services. The Company is subject to the rules and regulations of the FERC. The Company's entities include the following:

- PEPL, an indirect wholly-owned subsidiary of Southern Union Company, which is an indirect wholly-owned subsidiary of ETE;
- Trunkline, a direct wholly-owned subsidiary of PEPL;
- Sea Robin, an indirect wholly-owned subsidiary of PEPL;
- LNG Holdings, an indirect wholly-owned subsidiary of PEPL;
- Trunkline LNG, a direct wholly-owned subsidiary of LNG Holdings; and
- Southwest Gas Storage, a direct wholly-owned subsidiary of PEPL.

The Company's assets consist of interstate pipelines that transport natural gas from the Gulf of Mexico, South Texas and the panhandle regions of Texas and Oklahoma to major U.S. markets in the Midwest and Great Lakes region, as well as, owned underground storage capacity. The Company also owns and operates an LNG import terminal located on Louisiana's Gulf Coast, as well as, above ground LNG storage capacity.

Southern Union Panhandle, LLC, an indirect wholly-owned subsidiary of Southern Union Company, serves as the general partner of PEPL and owns a 1% general partnership interest in PEPL. PEPL Holdings, LLC, an indirect wholly-owned subsidiary of Southern Union Company, owns a 99% limited partnership interest in PEPL.

See Note 3 – ETE Merger and Holdco Transaction for information related to Southern Union's merger with ETE and the completion of the Holdco Transaction.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

There have been no changes in the Company's accounting policies as disclosed in its Annual Report on Form 10-K for the year ended December 31, 2011, except as noted below.

Business Combination Accounting

Southern Union's March 26, 2012 merger transaction with ETE was accounted for by ETE using business combination accounting. Under this method, the purchase price paid by the acquirer is allocated to the assets acquired and liabilities assumed as of the acquisition date based on their fair value. By the application of "push-down" accounting, PEPL's assets, liabilities and partners' capital were accordingly adjusted to fair value on March 26, 2012. Determining the fair value of certain assets and liabilities assumed is judgmental in nature and often involves the use of significant estimates and assumptions. See Note 3 – ETE Merger and Holdco Transaction for a discussion of the estimated fair values of assets and liabilities recorded in connection with the ETE Merger.

Due to the application of "push-down" accounting, the Company's financial statements and certain footnote disclosures are presented in two distinct periods to indicate the application of two different bases of accounting. Periods prior to March 26, 2012 are identified herein as "Predecessor," while periods subsequent to the ETE Merger are identified as "Successor."

3. ETE MERGER AND HOLDCO TRANSACTION:

Description of Merger

On March 26, 2012, Southern Union, ETE, and Sigma Acquisition Corporation, a wholly-owned subsidiary of ETE (*Merger Sub*), completed their previously announced merger transaction. Pursuant to the Second Amended and Restated Agreement and Plan of Merger, dated as of July 19, 2011, as amended by Amendment No. 1 thereto dated as of September 14, 2011 (as amended, the *Merger Agreement*), among Southern Union, ETE and Merger Sub, Merger Sub was merged with and into Southern Union, with Southern Union continuing as the surviving corporation as an indirect, wholly-owned subsidiary of ETE (the *Merger*). The Merger became effective on March 26, 2012 at 12:59 p.m., Eastern Time (the *Effective Time*).

In connection with, and immediately prior to the Effective Time of the Merger, CrossCountry Energy, LLC, an indirect wholly-owned subsidiary of Southern Union (*CrossCountry Energy*), ETP, Citrus ETP Acquisition, L.L.C. (*ETP Merger Sub*), Citrus ETP Finance LLC, ETE, PEPL Holdings, LLC, a newly created indirect wholly-owned subsidiary of Southern Union (*PEPL Holdings*), and Southern Union consummated the transactions contemplated by that certain Amended and Restated Agreement and Plan of Merger, dated as of July 19, 2011, as amended by Amendment No. 1 thereto dated as of September 14, 2011 and Amendment No. 2 thereto dated as of March 23, 2012 (as amended, the *Citrus Merger Agreement*) by and among ETP, ETP Merger Sub and Citrus ETP Finance LLC, on the one hand, and ETE, CrossCountry Energy, PEPL Holdings and Southern Union, on the other hand.

Immediately prior to the Effective Time, Southern Union, CrossCountry Energy and PEPL Holdings became parties to the Citrus Merger Agreement by joinder to, and Southern Union assumed the obligations and rights of ETE thereunder. Southern Union made certain customary representations, warranties, covenants and indemnities in the Citrus Merger Agreement. Pursuant to the Citrus Merger Agreement, ETP Merger Sub was merged with and into CrossCountry Energy (the *Citrus Merger*), with CrossCountry Energy continuing as the surviving entity in the Citrus Merger as a wholly-owned subsidiary of ETP and, as a result thereof, ETP, through its subsidiaries, indirectly owns 50% of the outstanding capital stock of Citrus Corp. (*Citrus*). As consideration for the Citrus Merger, Southern Union received from ETP $2.0 billion, consisting of approximately $1.9 billion in cash and $105 million of common units representing limited partner interests in ETP.

Immediately prior to the Effective Time, $1.45 billion of the total cash consideration received in respect of the Citrus Merger was contributed to Merger Sub in exchange for an equity interest in Merger Sub. In connection with the Merger, at the Effective Time, such equity interest in Merger Sub held by CCE Holdings was cancelled and retired.

Pursuant to the Citrus Merger Agreement, immediately prior to the Effective Time, (i) Southern Union contributed its ownership interests in Panhandle Eastern Pipe Line Company, LP and Southern Union Panhandle, LLC (collectively, the *Panhandle Interests*) to PEPL Holdings (the *Panhandle Contribution*); and (ii) following the Panhandle Contribution, Southern Union entered into a contingent residual support agreement (the *Support Agreement*) with ETP and Citrus ETP Finance LLC, pursuant to which Southern Union agreed to provide contingent, residual support to Citrus ETP Finance LLC (on a non-recourse basis to Southern Union) with respect to Citrus ETP Finance LLC's obligations to ETP to support the payment of $2.0 billion in principal amount of senior notes issued by ETP on January 17, 2012.

Expenses Related to the Merger

Merger-related expenses of $43.8 million include charges related to employment agreements with certain executives that provide for compensation when their employment was terminated and severance costs associated with administrative headcount reductions, as well as an allocation of such charges for Southern Union employees. These expenses were included in Operating, maintenance, and general expenses in the unaudited condensed consolidated statement of operations.

The Company also recognized a $10.5 million net gain due to the curtailment of certain other postretirement employee benefit plans. See Note 8 – Benefits for more information on the curtailment.

Allocation of Consideration Transferred

The Merger was accounted for using business combination accounting under applicable accounting principles. Business combination accounting requires, among other things, that assets acquired and liabilities assumed be recognized on the balance sheet at their fair values as of the acquisition date. The table below represents the amounts allocated to Panhandle's tangible and intangible assets and liabilities as of March 26, 2012 based upon management’s estimate of their respective fair values. Certain amounts included in the preliminary purchase price allocation as of September 30, 2012 may have been changed from amounts previously reflected based on management's review of the valuation. Management is continuing to validate certain assumptions made in connection with the purchase price allocation. The goodwill resulting from the Merger is primarily due to expected commercial and operational synergies and is not deductible for tax purposes.

Cash and cash equivalents	$	79
Other current assets		230,466
Property and equipment		4,097,840
Goodwill		938,438
Identified intangibles [1]		55,000
Other noncurrent assets		782,942
Long-term debt, including current portion		(1,780,268)
Deferred income taxes		(777,861)
Other liabilities		(425,151)
Total fair value of partners' capital	$	3,121,485

[1] Identified intangibles will be amortized over a life of approximately 17.5 years and are included in *Other non-current assets* in the unaudited condensed consolidated balance sheets.

Holdco Transaction

On October 5, 2012, ETE and ETP completed the Holdco Transaction, immediately following the closing of ETP's acquisition of Sunoco whereby, (i) ETE contributed its interest in Southern Union into an ETP-controlled entity in exchange for a 60% equity interest in the new entity, Holdco, and (ii) ETP contributed its interest in Sunoco to Holdco and retained a 40% equity interest in Holdco. Pursuant to a stockholders agreement between ETE and ETP, ETP will control Holdco. This transaction did not result in a new basis of accounting for Southern Union.

4. RELATED PARTY TRANSACTIONS:

The following tables provide a summary of related party transactions for the periods presented:

	Successor	Predecessor
Related Party Transactions	**Three months ended September 30, 2012**	**Three months ended September 30, 2011**
Transportation and storage of natural gas [1]	$ 2,293	$ 661
Operation and maintenance:		
Management and royalty fees	—	4,818
Other expenses [2]	6,621	8,317
Other income, net:		
Interest income - Southern Union	578	408
Interest income - CrossCountry Citrus	—	1,762
Other	63	32

Related Party Transactions	Successor: Period from Acquisition (March 26, 2012) to September 30, 2012	Predecessor: Period from January 1, 2012 to March 25, 2012	Predecessor: Nine months ended September 30, 2011
Transportation and storage of natural gas [1]	$ 4,460	$ 938	$ 2,332
Operation and maintenance:			
Management and royalty fees	4,969	4,843	14,616
Other expenses [2]	51,506	8,994	25,286
Other income, net:			
Interest income - Southern Union	1,151	612	1,179
Interest income - CrossCountry Citrus	—	1,592	5,304
Other	135	68	162

(1) Represents transportation and storage revenues with Missouri Gas Energy, a Southern Union division and ETC, a subsidiary of ETP (in the post-acquisition period).

(2) Primarily includes allocations of corporate charges for Merger-related employee expenses from Southern Union, partially offset for expenses attributable to services provided by Panhandle on behalf of other affiliate companies.

Pursuant to a demand note with Southern Union Company under a cash management program, the Company loans excess cash, net of repayments, to Southern Union. The Company is credited with interest on the note at a one month LIBOR rate. Given the uncertainties regarding the timing of the Company's cash flows, including financings, capital expenditures and operating cash flows, the Company has reported the note receivable as a non-current asset. The Company has access to the funds via the demand note and expects repayment to ultimately occur to primarily fund capital expenditures or debt retirements.

The interest rate under the note receivable with CrossCountry Citrus was based on the variable interest rate under the term loan facility due in 2012 plus a credit spread over LIBOR of 112.5 basis points. The note receivable was repaid on March 26, 2012.

The following table provides a summary of the related party balances included in the condensed consolidated balance sheets at the dates indicated:

	Successor: September 30, 2012	Predecessor: December 31, 2011
Notes receivable — related parties:		
Current — CrossCountry Citrus	$ —	$ 342,386
Noncurrent — Southern Union	772,580	688,330
Accounts receivable — related parties [1]	$ 5,076	$ 6,319
Accounts payable — related parties:		
Southern Union — income taxes [2]	$ 3,585	$ 33,148
Southern Union — other [3]	24,787	18,729
Other [4]	169	178
	$ 28,541	$ 52,055

(1) Primarily related to services provided for Citrus, MGE and other affiliates. The December 31, 2011 balance also includes interest income associated with the *Note receivable – CrossCountry Citrus.*

(2) Related to income taxes payable to Southern Union per the tax sharing agreement to provide for taxes to be remitted upon the filing of the tax return.

(3) Primarily related to payroll funding including Merger-related expenses, provided by Southern Union. The December 31, 2011 amount is net of insurance proceeds of $2.2 million owed by Southern Union to the Company.

(4) Primarily related to various administrative and operating costs paid by other affiliate companies on behalf of the Company.

5. REGULATION AND RATES:

In October 2011, Trunkline and Sea Robin jointly filed with FERC to transfer all of Trunkline's offshore facilities, and certain related onshore facilities, by sale and transfer to Sea Robin to consolidate and streamline the ownership and operation of all regulated offshore assets under one entity and better position the offshore assets competitively. Several parties filed interventions and protests of this filing. On June 21, 2012, FERC issued an order granting Trunkline permission and approval to proceed with the transfer, subject to compliance with certain regulatory requirements. On July 31, 2012 Sea Robin and Trunkline made the necessary compliance filings with FERC. The transfer of the offshore facilities to Sea Robin was completed in the third quarter of this year.

On July 26, 2012, Trunkline filed an application with the FERC for approval to transfer approximately 770 miles of underutilized loop piping facilities by sale to an affiliate. This sale is subject to FERC approval. These facilities would be converted to crude oil transportation service. Several parties have intervened, commented, or protested this filing and the Company is currently responding to the Commission's requests for additional information on this application.

In November 2011, FERC commenced an audit of PEPL to evaluate its compliance with the Uniform System of Accounts as prescribed by FERC, annual and quarterly financial reporting to FERC, reservation charge crediting policy and record retention. The audit is related to the period from January 1, 2010 through December 31, 2011 and is currently still in progress.

6. COMPREHENSIVE INCOME:

The tables below set forth the tax amounts included in the respective components of other comprehensive income for the periods presented:

	Successor	Predecessor
	Three months ended September 30, 2012	Three months ended September 30, 2011
Income taxes included in other comprehensive income:		
Reclassification of unrealized loss on interest rate hedges into earnings	$ —	$ 2,230
Change in fair value of interest rate hedges	—	20
Reclassification of prior service credit relating to other postretirement benefits into earnings	—	(144)
	$ —	$ 2,106

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
Income taxes included in other comprehensive income:			
Reclassification of unrealized loss on interest rate hedges into earnings	$ —	$ 1,700	$ 6,584
Change in fair value of interest rate hedges	—	—	(511)
Reclassification of prior service credit relating to other postretirement benefits into earnings	—	14	(431)
	$ —	$ 1,714	$ 5,642

The table below presents the components in accumulated other comprehensive income (loss) as of the dates indicated:

	Successor	Predecessor
	September 30, 2012	December 31, 2011
Other postretirement plan - net actuarial loss and prior service costs, net	$ —	$ (12,781)
Interest rate hedges, net	—	(3,395)
Total Accumulated other comprehensive loss, net of tax	$ —	$ (16,176)

7. DEBT OBLIGATIONS:

The following table sets forth the debt obligations of the Company at the dates indicated:

	Successor	Predecessor
	September 30, 2012	December 31, 2011
6.05% Senior Notes due 2013	$ 250,000	$ 250,000
6.20% Senior Notes due 2017	300,000	300,000
8.125% Senior Notes due 2019	150,000	150,000
7.00% Senior Notes due 2029	66,305	66,305
7.00% Senior Notes due 2018	400,000	400,000
Term Loans due 2012	—	797,386
Term Loan due 2015	455,000	—
Net premiums on long-term debt	—	2,924
Unamortized fair value adjustments	142,874	—
Total debt outstanding	1,764,179	1,966,615
Current portion of long-term debt	(260,504)	(342,386)
Total long-term debt	$ 1,503,675	$ 1,624,229

The Company has $250 million of senior notes which mature within the next twelve months. The Company currently expects to refinance all or a portion of the debt upon maturity or, alternatively, to retire all or a portion of the debt with proceeds from repayment of the note receivable from Southern Union Company, which funds are available to the Company on a demand basis.

Based on the estimated borrowing rates currently available to us and our subsidiaries for loans with similar terms and average maturities, the aggregate fair value of our consolidated debt obligations at September 30, 2012 and December 31, 2011 was $1.81 billion and $2.13 billion, respectively. As of September 30, 2012 and December 31, 2011, the aggregate carrying amount of our consolidated debt obligations was $1.76 billion and $1.97 billion, respectively. The fair value of our consolidated debt obligations is a Level 2 valuation based on the observable inputs used for similar liabilities.

Term Loans. On March 26, 2012, the Company retired the $465 million term loan due June 2012 ($342.4 million of which was outstanding) of its wholly-owned LNG Holdings subsidiary, utilizing a portion of the merger consideration received in connection with the Citrus Merger.

In February 2012, the Company refinanced LNG Holdings' $455 million term loan due March 2012 with an unsecured three-year term loan facility due February 2015, with LNG Holdings as borrower and PEPL and Trunkline LNG as guarantors and a floating interest rate tied to LIBOR plus a margin based on the rating of PEPL's senior unsecured debt.

8. BENEFITS:

Components of Net Periodic Benefit Cost

The following tables set forth the components of net periodic benefit cost of the Company's postretirement benefit plan for the periods presented:

	Successor	Predecessor
	Three months ended September 30, 2012	Three months ended September 30, 2011
Service cost	$ —	$ 637
Interest cost	216	950
Expected return on plan assets	(1,108)	(950)
Prior service credit amortization	—	(522)
Net periodic benefit cost (credit)	$ (892)	$ 115

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
Service cost	$ —	$ 624	$ 1,912
Interest cost	449	836	2,850
Expected return on plan assets	(2,307)	(918)	(2,850)
Prior service credit amortization	—	(472)	(1,566)
Actuarial loss amortization	—	298	—
Curtailment recognition [(1)]	(10,527)	—	—
Net periodic benefit cost (credit)	$ (12,385)	$ 368	$ 346

(1) Subsequent to the Merger, the Company amended certain of its other postretirement employee benefit plans to prospectively restrict participation in the plans for certain active employees. The plan amendments resulted in the plans becoming currently over-funded and, accordingly, the Company recorded a gross pre-tax curtailment gain of $69.8 million, $59.3 million of which is subject to refund to customers; thus, the net curtailment gain recognition was $10.5 million.

9. TAXES ON INCOME:

The following tables summarize the Company's income taxes for the periods presented:

	Successor	Predecessor
	Three months ended September 30, 2012	Three months ended September 30, 2011
Income tax expense	$ 27,149	$ 21,903
Effective tax rate	43%	38%

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
Income tax expense	$ 42,363	$ 24,941	$ 65,340
Effective tax rate	47%	38%	35%

The EITR for the successor period was higher than the combined federal and state income tax statutory rates primarily due to non-deductible excess parachute payments resulting from Merger-related employee severance expenses.

10. DERIVATIVE INSTRUMENTS AND HEDGING ACTIVITIES:

The Company is exposed to certain risks in its ongoing business operations. The primary risk managed by using derivative instruments is interest rate risk. Interest rate swaps and treasury rate locks are the principal derivative instruments used by the Company to manage interest rate risk associated with its long-term borrowings, although other interest rate derivative contracts may also be used from time to time. The Company recognizes all derivative assets and liabilities at fair value in the unaudited interim condensed consolidated balance sheet.

Interest Rate Contracts

The Company may enter into interest rate swaps to manage its exposure to changes in interest payments on long-term debt attributable to movements in market interest rates, and may enter into treasury rate locks to manage its exposure to changes in future interest payments attributable to changes in treasury rates prior to the issuance of new long-term debt instruments.

Interest Rate Swaps. The Company had outstanding pay-fixed interest rate swaps with a total notional amount of $455 million to hedge the LNG Holdings $455 million term loan, which was refinanced in February 2012. These interest rate swaps were accounted for as cash flow hedges, with the effective portion of changes in their fair value recorded in accumulated other comprehensive income and reclassified into interest expense in the same periods during which the related interest payments on long-term debt impacted earnings. These swaps terminated in the first quarter of 2012.

Treasury Rate Locks. As of September 30, 2012, the Company had no outstanding treasury rate locks. However, certain of its treasury rate locks that settled in prior periods were associated with interest payments on outstanding long-term debt. During the predecessor periods, these treasury rate locks were accounted for as cash flow hedges, with the effective portion of their settled value recorded in accumulated other comprehensive income and reclassified into interest expense in the same periods during which the related interest payments on long-term debt impact earnings.

The Company had no asset derivative instruments at September 30, 2012 and December 31, 2011. The following table summarizes the fair value amounts of the Company's liability derivative instruments and their location reported in the interim condensed consolidated balance sheet at the dates indicated:

		Fair Value [(1)]	
		Successor	Predecessor
	Balance Sheet Location	September 30, 2012	December 31, 2011
Cash Flow Hedges:			
Interest rate contracts	Other current liabilities	$ —	$ 4,148

The following tables summarize the location and amount (excluding income tax effects) of derivative instrument gains and losses reported in the Company's interim condensed consolidated financial statements for the periods presented:

	Successor	Predecessor
	Three months ended September 30, 2012	Three months ended September 30, 2011
Cash Flow Hedges: [(1)]		
Change in fair value - increase/(decrease) in accumulated other comprehensive income	$ —	$ (48)
Reclassification of unrealized loss from accumulated other comprehensive income - increase of interest expense	—	5,550

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
Cash Flow Hedges: [(1)]			
Change in fair value - increase/(decrease) in accumulated other comprehensive income	$ —	$ —	$ 1,272
Reclassification of unrealized loss from accumulated other comprehensive income - increase of interest expense	—	4,215	16,386

(1) See Note 6 – Comprehensive Income for additional related information.

11. FAIR VALUE MEASUREMENT:

The Company did not have any assets or liabilities that are measured at fair value on a recurring basis at September 30, 2012. The Company did not have any Level 3 instruments measured at fair value using significant unobservable inputs at September 30, 2012 or December 31, 2011 and there were no transfers between levels.

The approximate fair values of the Company's cash and cash equivalents, accounts receivable and accounts payable are equal to book value, due to their short-term nature.

12. COMMITMENTS AND CONTINGENCIES:

Litigation and Other Claims

The Company is involved in legal, tax and regulatory proceedings before various courts, regulatory commissions and governmental agencies regarding matters arising in the ordinary course of business.

Will Price. Will Price, an individual, filed actions in the U.S. District Court for the District of Kansas for damages against a number of companies, including the Company, alleging mis-measurement of natural gas volumes and Btu content, resulting in lower royalties to mineral interest owners. On September 19, 2009, the Court denied plaintiffs' request for class certification. Plaintiffs have filed a motion for reconsideration, which the Court denied on March 31, 2010. The Company believes that its measurement practices conformed to the terms of its FERC natural gas tariffs, which were filed with and approved by FERC. As a result, the Company believes that it has meritorious defenses to the Will Price lawsuit (including FERC-related affirmative defenses, such as the filed rate/tariff doctrine, the primary/exclusive jurisdiction of FERC, and the defense that the Company complied with the terms of its tariffs). In the event that Plaintiffs refuse Panhandle's pending request for voluntary dismissal, Panhandle will continue to vigorously defend the case. The Company believes it has no liability associated with this proceeding.

Liabilities for Litigation and Other Claims

The Company records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, the Company discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of September 30, 2012 and December 31, 2011, the Company recorded litigation and other claim-related accrued liabilities of $0.8 million and $1.3 million, respectively. The Company does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

Environmental Matters

The Company's operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require the Company to conduct its operations in a specified manner and to obtain and comply with a wide variety of environmental registrations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulations may expose the Company to significant fines, penalties and/or interruptions in operations. The Company's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. The Company engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with regulatory requirements.

Environmental Remediation

The Company is responsible for environmental remediation at certain sites on its natural gas transmission systems for contamination resulting from the past use of lubricants containing PCBs in compressed air systems; the past use of paints containing PCBs; and the prior use of wastewater collection facilities and other on-site disposal areas. The Company has implemented a program to remediate such contamination. The primary remaining remediation activity on the Panhandle systems is associated with past use of paints containing PCBs or PCB impacts to equipment surfaces and to a building at one location. The PCB assessments are ongoing and the related estimated remediation costs are subject to further change.

Other remediation typically involves the management of contaminated soils and may involve remediation of groundwater. Activities vary with site conditions and locations, the extent and nature of the contamination, remedial requirements, complexity and sharing of responsibility. The ultimate liability and total costs associated with these sites will depend upon many factors. If remediation activities involve statutory joint and several liability provisions, strict liability, or cost recovery or contribution actions, the Company could potentially be held responsible for contamination caused by other parties. In some instances, the Company may share liability associated with contamination with other PRPs. The Company may also benefit from contractual indemnities that cover some or all of the cleanup costs. These sites are generally managed in the normal course of business or operations.

The Company's environmental remediation activities are undertaken in cooperation with and under the oversight of appropriate regulatory agencies, enabling the Company under certain circumstances to take advantage of various voluntary cleanup programs in order to perform the remediation in the most effective and efficient manner.

Environmental Remediation Liabilities

The table below reflects the amount of accrued liabilities recorded in the condensed consolidated balance sheets at the dates indicated to cover environmental remediation actions where management believes a loss is probable and reasonably estimable. The Company does not have any material environmental remediation matters assessed as reasonably possible.

	Successor	Predecessor
	September 30, 2012	December 31, 2011
Current	$ 1,665	$ 2,848
Noncurrent	4,298	4,287
Total environmental liabilities	$ 5,963	$ 7,135

Other Commitments and Contingencies

Controlled Group Pension Liabilities. Southern Union Company (including certain of its divisions) sponsors a number of defined benefit pension plans for employees. Under applicable pension and tax laws, upon being acquired by Southern Union, the Company became a member of Southern Union Company's "controlled group" with respect to those plans and, along with Southern Union Company and any other members of that group, is jointly and severally liable for any failure by Southern Union (along with any other persons that may be or become a sponsor of any such plan) to fund any of these pension plans or to pay any unfunded liabilities that these plans may have if they are ever terminated. In addition, if any of the obligations of any of these pension plans is not paid when due, a lien in favor of that plan or the Pension Benefit Guaranty Corporation may be created against the assets of each member of Southern Union Company's controlled group, including the Company and each of its subsidiaries. Based on the latest actuarial information available, the aggregate amount of the projected benefit obligations of these pension plans was approximately $227.5 million and the estimated fair value of all of the assets of these plans was approximately $144 million.

Unclaimed Property Audits. The Company is subject to the laws and regulations of states and other jurisdictions concerning the identification, reporting and escheatment (the transfer of property to the state) of unclaimed or abandoned funds, and is subject to audit and examination for compliance with these requirements. The Company is currently being examined by a third party auditor on behalf of nine states for compliance with unclaimed property laws.

See Note 5 – Regulation and Rates for other potential contingent matters applicable to the Company.

Future Regulatory Compliance Commitments

Air Quality Control. On April 17, 2012 the EPA issued the Oil and Natural Gas Sector New Source Performance Standards and National Emission Standards for Hazardous Air Pollutants. The standards revise the new source performance standards for volatile organic compounds from leaking components at onshore natural gas processing plants and new source performance standards for sulfur dioxide emissions from natural gas processing plants. The EPA also established standards for certain oil and gas operations not covered by the existing standards. In addition to the operations covered by the existing standards, the newly established standards regulate volatile organic compound emissions from gas wells, centrifugal compressors, reciprocating compressors, pneumatic controllers and storage vessels. The Company is reviewing the new standards to determine the impact on its operations.

In August 2010, the EPA finalized a rule that requires reductions in a number of pollutants, including formaldehyde and carbon monoxide, for certain engines regardless of size at Area Sources (sources that emit less than 10 tons per year of any one Hazardous Air Pollutant (*HAP*) or 25 tons per year of all HAPs) and engines less than 500 horsepower at Major Sources (sources that emit 10 tons per year or more of any one HAP or 25 tons per year of all HAPs). Compliance is required by October 2013. It is anticipated that the limits adopted in this rule will be used in a future EPA rule that is scheduled to be finalized in 2013, with compliance required in 2016. This future rule is expected to require reductions in formaldehyde and carbon monoxide emissions from engines greater than 500 horsepower at Major Sources.

Nitrogen oxides are the primary air pollutant from natural gas-fired engines. Nitrogen oxide emissions may form ozone in the atmosphere. In 2008, the EPA lowered the ozone standard to 75 ppb with compliance anticipated in 2013 to 2015. In January 2010, the EPA proposed lowering the standard to 60 to 70 ppb in lieu of the 75 ppb standard, with compliance required in 2014 or later. In September 2011, the EPA decided to rescind the proposed lower ozone standard and begin the process to implement the 75 ppb ozone standard established in 2008.

In January 2010, the EPA finalized a 100 ppb one-hour nitrogen dioxide standard. The rule requires the installation of new nitrogen dioxide monitors in urban communities and roadways by 2013. This new monitoring may result in additional nitrogen dioxide non-attainment areas. In addition, ambient air quality modeling may be required to demonstrate compliance with the new standard.

The Company is currently reviewing the potential impacts of the August 2010 Area Source National Emissions Standards for Hazardous Air Pollutants rule, implementation of the 2008 ozone standard and the new nitrogen dioxide standard on its operations and the potential costs associated with the installation of emission control systems on its existing engines. The ultimate costs associated with these activities cannot be estimated with any certainty at this time, but the Company believes, based on the current understanding of the current and proposed rules, such costs will not have a material adverse effect on its consolidated financial position, results of operations or cash flows.

The KDHE set certain contingency measures as part of the agency's ozone maintenance plan for the Kansas City area. Previously, it was anticipated that these measures would be revised to conform to the requirements of the EPA ozone standard discussed above. KDHE recently indicated that the Kansas City area will be designated as attainment for the ozone standard in 2012, and will not be pursing any emissions reductions from the Company's operations unless there are changes in the future regarding the status of the Kansas City area.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

(Tabular dollar amounts are in thousands)

This Management's Discussion and Analysis of Financial Condition and Results of Operations is provided as a supplement to the accompanying unaudited interim condensed consolidated financial statements and notes to help provide an understanding of the Company's results of operations. The following section includes an overview of the Company's business as well as recent developments that management of the Company believes are important in understanding its results of operations and anticipating future trends in those operations. Subsequent sections include an analysis of the Company's results of operations on a consolidated basis. The information required by this Item is presented in a reduced disclosure format pursuant to General Instruction H to Form 10-Q.

Overview

The Company's business purpose is to provide interstate transportation and storage of natural gas in a safe, efficient and dependable manner. The Company operates approximately 10,000 miles of interstate pipelines that transport up to 5.5 Bcf/d of natural gas. Demand for natural gas transmission services on the Company's pipeline system is seasonal, with the highest throughput and a higher portion of annual total operating revenues occurring in the traditional winter heating season, which occurs during the first and fourth calendar quarters.

The Company's business is conducted through both short- and long-term contracts with customers. Shorter-term contracts, both firm and interruptible, tend to have a greater impact on the volatility of revenues. Short-term and long-term contracts are affected by changes in market conditions and competition with other pipelines, changing supply sources and volatility in natural gas prices and basis differentials. Since the majority of the Company's revenues are related to firm capacity reservation charges, which customers pay whether they utilize their contracted capacity or not, volumes transported do not have as significant an impact on revenues over the short-term. However, longer-term demand for capacity may be affected by changes in the customers' actual and anticipated utilization of their contracted capacity and other factors.

The Company's regulated transportation and storage businesses can file (or be required to file) for changes in their rates, which are subject to approval by FERC. Although a significant portion of the Company's contracts are discounted or negotiated rate contracts, changes in rates and other tariff provisions resulting from regulatory proceedings have the potential to impact negatively the Company's results of operations and financial condition.

Results of Operations

The Merger, which was completed on March 26, 2012, was accounted for by ETE using business combination accounting. The Company allocated the purchase price paid by ETE to its assets, liabilities and partners' capital as of the acquisition date based on preliminary estimates. Accordingly, the successor financial statements reflect a new basis of accounting and predecessor and successor period financial results (separated by a heavy black line) are presented, but are not comparable.

The most significant impacts of the new basis of accounting during the successor periods were (i) higher depreciation expense due to the step-up of depreciable assets and assignment of purchase price to certain amortizable intangible assets and (ii) lower interest expense (though not cash payments) for the remaining life of the related long-term debt due to its revaluation and related debt premium amortization. Depreciation and amortization expense recognized in the successor periods subsequent to March 25, 2012 increased by approximately $8.2 million per quarter as a direct result of the application of the new basis of accounting. Interest expense recognized in the successor periods subsequent to March 25, 2012 decreased by approximately $8.0 million per quarter as a direct result of the application of the new basis of accounting.

The results of operations for predecessor and successor periods included herein reflected certain merger-related expenses, which are not expected to have a continuing impact on the results going forward, and those amounts are discussed in the results below. For information regarding expenses related to the merger, see Part I, Item 1. Financial Statements (Unaudited), Note 3 – ETE Merger and Holdco Transaction, in this Quarterly Report on Form 10-Q.

The following table illustrates the results of operations of the Company for the periods presented.

	Successor	Predecessor
	Three months ended September 30, 2012	**Three months ended September 30, 2011**
OPERATING REVENUES:		
Transportation and storage of natural gas	$ 131,845	$ 134,476
LNG terminalling	54,260	55,327
Other	2,376	2,896
Total operating revenues [(1)]	188,481	192,699
OPERATING EXPENSES:		
Operating, maintenance and general	54,148	57,006
Operating, maintenance and general - affiliate	6,621	13,135
Depreciation and amortization	41,719	31,881
Taxes, other than on income	9,189	8,653
Total operating expenses	111,677	110,675
OPERATING INCOME	76,804	82,024
OTHER INCOME (EXPENSE):		
Interest expense	(13,665)	(26,937)
Interest income - affiliates	578	2,170
Other, net	51	71
Total other expenses, net	(13,036)	(24,696)
INCOME BEFORE INCOME TAX EXPENSE	63,768	57,328
Income tax expense	27,149	21,903
NET INCOME	$ 36,619	$ 35,425
Panhandle natural gas volumes transported (TBtu): [(2)]		
PEPL	137	122
Trunkline	169	172
Sea Robin	24	24

(1) Reservation revenues comprised 88% and 89% of total operating revenues in the 2012 and 2011 periods, respectively.

(2) Includes transportation deliveries made throughout the Company’s pipeline network.

The following is a discussion of the significant items and variances impacting the Company's net income during the periods presented above.

Operating Revenues. Operating revenues decreased $4.2 million primarily as a result of lower summer capacity sold due to lower price margins and customer contract restructuring offset by higher parking revenues attributable to market conditions.

Operating Expenses. Operating expenses increased $1.0 million primarily as the result of higher depreciation expense of $9.8 million resulting from the step-up of depreciable assets in connection with the Merger and higher miscellaneous taxes of $0.5 million mostly due to higher property taxes. These increases were offset by lower operating, maintenance and general expenses of $9.4 million primarily attributable to the cancellation of management and royalty fees and decreased corporate allocations.

Other Expenses, Net. Other expenses, net decreased $11.7 million primarily as a result of lower interest expense of $13.3 million principally attributable to debt revaluation and the related change in the debt premium amortization associated with the Merger and the retirement of the $465 million term loan. These decreases were partially offset by the refinancing in February 2012 of the LNG Holdings' $455 million term loan due March 2012 with an unsecured three-year term loan facility due February 2015. Lower interest income - affiliates of $1.6 million was primarily due to the repayment of the note receivable with CrossCountry Citrus.

Income Taxes. Income taxes increased $5.2 million primarily due to higher pre-tax income and the impact of Merger-related expenses.

	Successor	Predecessor	
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Nine months ended September 30, 2011
OPERATING REVENUES:			
Transportation and storage of natural gas	$ 269,785	$ 140,140	$ 412,232
LNG terminalling	111,667	51,127	164,609
Other	5,721	2,654	7,912
Total operating revenues (1)	387,173	193,921	584,753
OPERATING EXPENSES:			
Operating, maintenance and general	109,449	52,681	161,596
Operating, maintenance and general - affiliate	56,475	13,837	39,902
Depreciation and amortization	85,501	30,225	96,118
Taxes, other than on income	18,979	8,801	26,392
Total operating expenses	270,404	105,544	324,008
OPERATING INCOME	116,769	88,377	260,745
OTHER INCOME (EXPENSE):			
Interest expense	(28,333)	(25,226)	(80,851)
Interest income - affiliates	1,151	2,204	6,483
Other, net	164	68	219
Total other expenses, net	(27,018)	(22,954)	(74,149)
INCOME BEFORE INCOME TAX EXPENSE	89,751	65,423	186,596
Income tax expense	42,363	24,941	65,340
NET INCOME	$ 47,388	$ 40,482	$ 121,256
Panhandle natural gas volumes transported (TBtu): (2)			
PEPL	277	152	421
Trunkline	354	177	549
Sea Robin	47	20	92

(1) Reservation revenues comprised 88% of total operating revenues in the successor period. Reservation revenues comprised 88% and 89% of total operating revenues in the 2012 and 2011 predecessor periods, respectively.

(2) Includes transportation deliveries made throughout the Company’s pipeline network.

The following is a discussion of the significant items and variances impacting the Company's net income during the periods presented above.

Operating Revenues. On a daily average basis, operating revenues were slightly lower in the successor period primarily due to the impact in the successor periods from lower summer capacity being sold.

Operating Expenses. The successor period included Merger-related expenses of $43.8 million. The predecessor period ended September 30, 2011 reflected legal expenses that were lower on a daily average basis than the legal expenses recorded during the predecessor and successor periods ended in 2012; this was due to settlement in 2011 of certain litigation with several contractors related to the Company's East End project.

Other Expenses, Net. Other expenses, net decreased in the successor period primarily as a result of lower interest expense principally attributable to debt revaluation and the related change in the debt premium amortization associated with the Merger and the retirement of the $465 million term loan. Interest income - affiliates decreased in the Successor period primarily due to the repayment of the note receivable with CrossCountry Citrus.

Income Taxes. Income taxes increased in the Successor period primarily due to the impact of Merger-related expenses. The Predecessor period ended September 30 2011 reflected $5.3 million of lower state income tax expense (net of the federal tax expense) mainly due to state investment tax credits.

Supplemental Pro Forma Financial Information

The following unaudited pro forma consolidated financial information of the Company has been prepared in accordance with Article 11 of Regulation S-X and reflects the pro forma impacts of the ETE Merger for the nine months ended September 30, 2012 and 2011, giving effect to the ETE Merger as if it had occurred on January 1, 2011. This unaudited pro forma financial information is provided to supplement the discussion and analysis of the historical financial information and should be read in conjunction with such historical financial information. This unaudited pro forma information is for illustrative purposes only and is not necessarily indicative of the financial results that would have occurred if the ETE Merger had been consummated on January 1, 2011.

	Successor	Predecessor		
	Period from Acquisition (March 26, 2012) to September 30, 2012	Period from January 1, 2012 to March 25, 2012	Pro forma adjustments	Pro forma nine months ended September 30, 2012
OPERATING REVENUES	$ 387,173	$ 193,921	$ —	$ 581,094
OPERATING EXPENSES:				
Operating, maintenance and general	109,449	52,681		162,130
Operating, maintenance and general - affiliate	56,475	13,837	(33,273) (a)	37,039
Depreciation and amortization	85,501	30,225	7,662 (b)	123,388
Taxes, other than on income	18,979	8,801		27,780
Total operating expenses	270,404	105,544	(25,611)	350,337
OPERATING INCOME	116,769	88,377	25,611	230,757
OTHER INCOME (EXPENSE):				
Interest expense	(28,333)	(25,226)	7,580 (c)	(45,979)
Interest income - affiliates	1,151	2,204		3,355
Other, net	164	68		232
Total other expenses, net	(27,018)	(22,954)	7,580	(42,392)
INCOME BEFORE INCOME TAX EXPENSE	89,751	65,423	33,191	188,365
Income tax expense	42,363	24,941	4,728 (d)	72,032
NET INCOME	$ 47,388	$ 40,482	$ 28,463	$ 116,333

	Predecessor		
	Nine months ended September 30, 2011	Pro forma adjustments	Pro forma nine months ended September 30, 2011
OPERATING REVENUES	$ 584,753	$ —	$ 584,753
OPERATING EXPENSES:			
Operating, maintenance and general	161,596		161,596
Operating, maintenance and general - affiliate	39,902	(1,456) [a]	38,446
Depreciation and amortization	96,118	24,609 [b]	120,727
Taxes, other than on income	26,392		26,392
Total operating expenses	324,008	23,153	347,161
OPERATING INCOME	260,745	(23,153)	237,592
OTHER INCOME (EXPENSE):			
Interest expense	(80,851)	24,345 [c]	(56,506)
Interest income - affiliates	6,483		6,483
Other, net	219		219
Total other expenses, net	(74,149)	24,345	(49,804)
INCOME BEFORE INCOME TAX EXPENSE	186,596	1,192	187,788
Income tax expense	65,340	456 [d]	65,796
NET INCOME	$ 121,256	$ 736	$ 121,992

[a] To eliminate the merger-related costs incurred by the Company in connection with the ETE Merger, including change in control and severance costs. These costs are eliminated from the Company's pro forma income statement because such costs would not have a continuing impact on the Company's results of operations.

[b] To record incremental depreciation on the excess purchase price allocated to property, plant and equipment based on a weighted average useful life of 24 years.

[c] To adjust amortization included in interest expense to (i) reverse historical amortization of financing costs and fair value adjustments related to debt and (ii) record pro forma amortization related to the pro forma adjustment of the Company's debt to fair value.

[d] To reflect income tax impacts from the pro forma adjustments to pre-tax income.

Analysis of Supplemental Pro Forma Financial Information

Following is a discussion of the significant items impacting the pro forma results for the nine months ended September 30, 2012 compared to pro forma results for the nine months ended September 30, 2011.

- Pro forma operating revenues on a daily average basis were slightly lower in 2012 primarily due to the impact from lower summer capacity being sold. Pro forma operating expenses in 2011 reflected legal expenses that were lower on a daily average basis than the legal expenses recorded during 2012; this was due to settlement in 2011 of certain litigation with several contractors related to the Company's East End project.
- Pro forma interest expense decreased primarily due to lower pro forma interest expense of $10.5 million related to the retirement of the $465 million term loan.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Item 3, Quantitative and Qualitative Disclosures About Market Risk, has been omitted from this report pursuant to the reduced disclosure format permitted by General Instruction H to Form 10-Q.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

The Company has established disclosure controls and procedures to ensure that information required to be disclosed by the Company, including consolidated entities, in reports filed or submitted under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. The Company's disclosure controls and procedures are designed to ensure that information required to be disclosed in the reports it files or submits under the Exchange Act is accumulated and communicated to management, including the Company's principal operating officer and principal financial officer, as appropriate, to allow timely decisions regarding required disclosure. The Company performed an evaluation under the supervision and with the participation of management, including its principal operating officer and principal financial officer, and with the participation of personnel from its Legal, Internal Audit, Risk Management and Financial Reporting Departments, of the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Exchange Act Rule 13a-15(e)) as of the end of the period covered by this report. Based on that evaluation, Panhandle's principal operating officer and principal financial officer concluded that the Company's disclosure controls and procedures were effective as of September 30, 2012.

Changes in Internal Controls

Subsequent to the merger with ETE in March 2012, the Company's internal controls over financial reporting, including certain disclosure controls and corporate governance procedures, have been impacted by changes made to conform to the existing controls of ETE. Additional changes are expected to occur in future periods. None of these changes are in response to any identified deficiency or weakness in the Company's internal control over financial reporting.

There were no other changes in the Company's internal controls over financial reporting that have materially affected, or are reasonably likely to affect, its internal controls over financial reporting.

PART II — OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

The Company is a party to or has property subject to litigation and other proceedings, including matters arising under provisions relating to the protection of the environment, as described in Part I, Item 1. Financial Statements (Unaudited), Note 12 – Commitments and Contingencies, in this Quarterly Report on Form 10-Q and in the Item 8. Financial Statements and Supplementary Data, Note 15 – Commitments and Contingencies, information included in the Company's Form 10-K for the year ended December 31, 2011.

The Company is subject to federal and state requirements for the protection of the environment, including those for the discharge of hazardous materials and remediation of contaminated sites. As a result, the Company is a party to or has its property subject to various other lawsuits or proceedings involving environmental protection matters. For information regarding these matters, see Part I, Item 1. Financial Statements (Unaudited), Note 12 – Commitments and Contingencies, in this Quarterly Report on Form 10-Q and in the Item 8. Financial Statements and Supplementary Data, Note 15 – Commitments and Contingencies, information included in the Company's Form 10-K for the year ended December 31, 2011.

ITEM 1A. RISK FACTORS

There have been no material changes to the risk factors previously disclosed in the Company's Form 10-K filed with the SEC on February 24, 2011.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

Item 2, Unregistered Sales of Equity Securities and Use of Proceeds, has been omitted from this report pursuant to the reduced disclosure format permitted by General Instruction H to Form 10-Q.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

Item 3, Defaults Upon Senior Securities, has been omitted from this report pursuant to the reduced disclosure format permitted by General Instruction H to Form 10-Q.

ITEM 4. MINE SAFETY DISCLOSURE

Not applicable.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

The following exhibits are filed as part of this Quarterly Report on Form 10-Q:

31.1	Certificate by Principal Executive Officer pursuant to Rule 13a – 14(a) or 15d – 14(a) promulgated under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certificate by Principle Financial Officer pursuant to Rule 13a – 14(a) or 15d – 14(a) promulgated under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certificate by Principle Executive Officer pursuant to Rule 13a – 14(b) or 15d – 14(b) promulgated under the Securities Exchange Act of 1934 and Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350.
32.2	Certificate by Principle Financial Officer pursuant to Rule 13a – 14(b) or 15d – 14(b) promulgated under the Securities Exchange Act of 1934 and Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350.
101.INS	XBRL Instance Document **
101.SCH	XBRL Taxonomy Extension Schema Document **
101.CAL	XBRL Taxonomy Calculation Linkbase Document **
101.DEF	XBRL Taxonomy Extension Definitions Document **
101.LAB	XBRL Taxonomy Label Linkbase Document **
101.PRE	XBRL Taxonomy Presentation Linkbase Document **

** XBRL information is furnished and not filed for purposes of Sections 11 and 12 of the Securities Act of 1933 and Section 18 of the Securities Exchange Act of 1934, and is not subject to liability under those sections, is not part of any registration statement or prospectus to which it relates and is not incorporated or deemed to be incorporated by reference into any registration statement, prospectus or other document.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, Panhandle Eastern Pipe Line Company, LP has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

PANHANDLE EASTERN PIPE LINE COMPANY, LP

Date: November 8, 2012

By: /s/ MARTIN SALINAS, JR.
Martin Salinas, Jr.
Chief Financial Officer (duly authorized to sign on behalf of the registrant)

Exhibit 31.1

CERTIFICATION PURSUANT TO

RULES 13A-14(a) AND 15D-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED

I, Kelcy L. Warren, certify that:

(1) I have reviewed this Report on Form 10-Q of Panhandle Eastern Pipe Line Company, LP;

(2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

(3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

(4) The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

(5) The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 8, 2012

/s/ KELCY L. WARREN

Kelcy L. Warren

Chief Executive Officer

(principal executive officer)

Exhibit 31.2

CERTIFICATION PURSUANT TO

RULES 13A-14(a) AND 15D-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED

I, Martin Salinas, Jr., certify that:

(1) I have reviewed this Report on Form 10-Q of Panhandle Eastern Pipe Line Company, LP;

(2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

(3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

(4) The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

(5) The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 8, 2012

/s/ MARTIN SALINAS, JR.

Martin Salinas, Jr.

Chief Financial Officer

(principal financial officer)

Exhibit 32.1

CERTIFICATION PURSUANT TO

18 U.S.C. SECTION 1350,

AS ADOPTED PURSUANT TO

SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Form 10-Q of Panhandle Eastern Pipe Line Company, LP (the "Company") for the quarter ended September 30, 2012, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kelcy L. Warren, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge (i) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, except as otherwise noted under Item 9A therein, and (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ KELCY L. WARREN

Kelcy L. Warren

Chief Executive Officer

November 8, 2012

This Certification is being furnished solely to accompany the Report pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, and shall not be deemed "filed" by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be incorporated by reference into any filing of the Company under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, whether made before or after the date of this Report, irrespective of any general incorporation language contained in such filing.

A signed original of this written statement required by Section 906, or other documents authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32.2

CERTIFICATION PURSUANT TO

18 U.S.C. SECTION 1350,

AS ADOPTED PURSUANT TO

SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Form 10-Q of Panhandle Eastern Pipe Line Company, LP (the “Company”) for the quarter ended September 30, 2012, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Martin Salinas, Jr., Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge (i) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, except as otherwise noted under Item 9A therein, and (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ MARTIN SALINAS, JR.

Martin Salinas, Jr.

Chief Financial Officer

November 8, 2012

This Certification is being furnished solely to accompany the Report pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, and shall not be deemed “filed” by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be incorporated by reference into any filing of the Company under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, whether made before or after the date of this Report, irrespective of any general incorporation language contained in such filing.

A signed original of this written statement required by Section 906, or other documents authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.