

July 6, 2007

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 26th Floor
Toronto, ON
M4P 1E4

Re: Union Gas Limited – 2006 Deferral Accounts and 2006 Earnings Sharing Amounts

Dear Ms. Walli:

As per the Board's Procedural Order No. 3 dated June 29, 2007 for the above-noted proceeding, please be advised that Pat Elliott, Director Accounting and Internal Control, is the witness Union will call forward at the oral hearing on July 9, 2007. Due to short notice, the individual from Ernst & Young responsible for the letter to Union regarding the treatment of deferred tax is not available to attend.

Attached is Ms. Elliott's CV.

If you have any questions concerning this application and evidence please contact me at (519) 436-5476.

Yours truly,

[original signed by]

Chris Ripley
Manager, Regulatory Applications

cc Michael Penny (Torys)
Vincent Cooney (OEB)
Michael Millar (OEB)
EB-2005-0520 Intervenors

Statement of Qualifications
J. Patricia Elliott

Experience:

Union Gas Limited

Director, Accounting and Internal Controls
2007

Director, Accounting
2002

Controller
1999

Manager, Financial Planning
1997

Manager, Rates and Cost of Service
1995

Manager, Rate Design and Cost of Service
1989

Supervisor, Cost of Service Studies
1987

Supervisor, Plant Accounting
1985

Supervisor, Accounting Systems
1983

Senior EDP Auditor
1981

Clarkson Gordon - London
1977

Education:

Chartered Accountant - 1981

Bachelor of Mathematics
University of Waterloo - 1980

Memberships:

Institute of Chartered Accountants of Ontario

Canadian Institute of Chartered Accountants

Appearances: (Ontario Energy Board)

EB-2005-0211
EB-2005-0520
RP-2003-0063
RP-2002-0130
RP-1999-0017
E.B.R.O. 499
E.B.R.O. 493/494
E.B.R.O. 486-04
E.B.R.O. 486-03
E.B.R.O. 486-02
E.B.R.O. 486
E.B.L.O. 246
E.B.R.O. 476-06
E.B.R.O. 476-05
E.B.R.O. 476-03
E.B.R.O. 476-02
E.B.R.O. 478
E.B.R.O. 476-01
E.B.R.O. 470
E.B.R.O. 462
E.B.R.O. 412-III
E.B.L.O. 230
E.B.L.O. 234