

March 21, 2016

Ms. Kirsten Walli  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: EB-2016-0040 April 1, 2016 QRAM Application**

Union received letters from Canadian Manufacturers & Exporters (“CME”) and the Industrial Gas Users Association (“IGUA”). Both CME and IGUA reviewed Union’s April 1, 2016 QRAM application and found it is in accordance with the Board-approved QRAM mechanism and do not oppose Union’s application.

In IGUA’s submission, IGUA requested Union to provide further detail regarding the reference at paragraph (ii) of its response to Board Staff question 5 that the misstatement of the previous quarter true-up variance in Inventory Revaluation Deferral Account was a "mechanical error". The error was an incorrect forecast entry for one month in the Inventory Revaluation Deferral Account.

Union requests that the April 1, 2016 QRAM be approved as filed.

Yours truly,

*[Original Signed by]*

Chris Ripley  
Manager, Regulatory Applications

c.c.: EB-2015-0116/EB-2008-0106 Intervenors  
Crawford Smith (Torys)