

**Natural Resource Gas Limited  
2008 Deferral Account Disposition**

**Board Staff Interrogatory**

**EB-2009-0020**

**Question 1**

Ref: Application, pages 3 and 4

Preamble: NRG indicates that the debit balance in the PGTVA account reflects that the IGPC ethanol plant was in “start-up mode” from July through September 2008. NRG indicates that carrying the debit balance forward with respect to IGPC from 2008 into 2009 will serve to offset the credits that will accrue to IGPC in the PGTVA in future months. The Board’s approved reference price for NRG is \$0.019029 per m<sup>3</sup>.

Please answer the following:

- a. NRG indicates in its application that the IGPC plant began full production in late September 2008. Please complete the table below until at least the end of the December 31, 2008 period. For the purposes of this response, NRG may use unaudited volumes delivered where audited figures are unavailable.

<b>Average Cost of Gas for IGPC Ethanol Plant</b>		
<b>Month and Year</b>	<b>Volumes delivered (m<sup>3</sup>)</b>	<b>Average cost of gas (\$/m<sup>3</sup>)</b>
July 2008		
August 2008		
September 2008		
October 2008		
November 2008		
December 2008		
...		

- b. Based on the average cost of gas cited in the table above, please indicate the monthly credit that NRG reasonably expects would accrue to IGPC. This may be best expressed as an additional column to the table above.
- c. Is it possible that the balance to be refunded to IGPC at the end of the fiscal 2009 year may not result in a credit to IGPC? Please explain.