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July 27, 2009

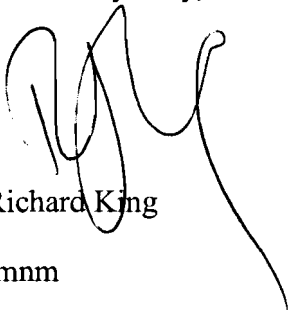
Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

RE: Natural Resource Gas Limited (EB-2009-0020)
Disposition of 2008 Deferral and Variance Account Balances

With respect to the above-noted matter, we have reviewed: (a) the Board Staff submission dated July 23, 2009; and (b) the submission of the Integrated Grain Processors Co-operative Inc. and IGPC Ethanol Inc. ("IGPC") also dated July 23, 2009. Both Board Staff and IGPC are in agreement with NRG's proposal to dispose of that portion of the balance attributable to all customers (except for IGPC). As a result, NRG will not be filing reply argument on or before July 29, 2009. The Board can, with the filing of this letter, consider the record in this proceeding closed. Please do not hesitate to contact me should you have any questions or concerns.

Yours very truly,



Richard King

/mnm

c.c. Mr. Jack Howley and Ms. Laurie O'Meara, NRG
Mr. Randall Aiken, Aiken & Associates
Mr. Patrick McMahon, Union Gas Limited
Mr. Scott Stoll, Aird & Berlis
Mr. Jim Grey, IGPC