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February 20, 2008

**VIA EMAIL**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> Floor, Suite 2701  
P.O. Box 2319  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Natural Resources Gas Limited and Integrated Grain  
Processors Co-Operative Inc.  
Our File No.: 37489**

The Ontario Energy Board ("OEB") has been asked to resolve a dispute between NRG and IGPC pursuant to a commercial agreement, the Pipeline Cost Recovery Agreement dated as of January 31, 2007, (the "PCRA"). In that capacity, the OEB would be acting as a mediator or arbitrator only and not in any regulatory capacity.

The dispute is a pure commercial dispute. The OEB's jurisdiction to resolve a dispute arises only from Article IX of the PCRA. NRG at all times expected and understood that any disputes arising out of the PCRA would be resolved by the Chief Compliance Officer, as would any other customer-utility dispute. NRG does not understand why the OEB would deviate from its usual process in this case.

Yours truly,



Lawrence E. Thacker

cc Dennis O'Leary

George Alkalay