

AIRD & BERLIS LLP

Barristers and Solicitors

Dennis M. O'Leary
Direct: 416.865.4711
E-mail: doleary@airdberlis.com

November 4, 2013

BY COURIER, EMAIL AND RESS

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

Dear Ms. Walli:

**Re: Integrated Grain Processors Co-operative Inc.
Board Files No. EB-2012-0406 and EB-2013-0081**

Pursuant to Procedural Order No. 5 dated October 11, 2013, we attach two copies of the Argument-in-Chief of Integrated Grain Processors Co-operative Inc. in respect of Issue No. 1.

Yours truly,

AIRD & BERLIS LLP



Dennis M. O'Leary / Scott Stoll

cc Natural Resource Gas Limited
cc Intervenors (Per Procedural Order No. 1, April 22, 2013)

15698040.1

IN THE MATTER OF the *Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B)*;

AND IN THE MATTER OF an Application by Integrated Grain Processors Co-operative Inc., pursuant to section 42(3) of the Ontario Energy Board Act, 1998, for an order requiring Natural Resource Gas Limited to provide gas distribution service.

AND IN THE MATTER OF AN Order to review capital contribution costs paid by Integrated Grain Processors Co-operative Inc., to Natural Resource Gas Limited pursuant to Sections 19 and 36 of the Ontario Energy Board Act, 1998.

**ARGUMENT-IN-CHIEF OF
INTEGRATED GRAIN PROCESSORS CO-OPERATIVE INC.
IN RESPECT OF ISSUE NO. 1**

1. This is the argument-in-chief of Integrated Grain Processors Co-operative Inc. ("**IGPC**") in respect of Issue No. 1 in this proceeding. Pursuant to Procedural Order No. 2, dated May 17, 2013, Issue No. 1 before the Ontario Energy Board ("**OEB**" or "**Board**") is:

"Is an Order of the Board requiring NRG to provide gas distribution services and gas sales to IGPC to meet its facility expansion and upgrading plans necessary and appropriate?"

Some Context

2. IGPC submits that given Natural Resource Gas Limited's ("**NRG**") conduct over the years, the answer to Issue No. 1 is an unequivocal "Yes". The precise wording of the Order requested is set out below under the heading "Relief Sought", but to understand the need for the requested relief, a brief review of what has occurred is appropriate as the past conduct of NRG is undoubtedly a harbinger of future conduct.
3. It must be recalled that IGPC is a commercial operation whose feed stock is locally grown by many members of the Cooperative. IGPC produces ethanol and other products which it sells to cover its expenses and to earn a return for its members. At no time has IGPC sought to generate conflict with its natural gas supplier or any other supplier or vendor. Neither IGPC's management nor its members have any desire to incur unnecessary legal costs and management's time perpetuating conflicts with any of

its suppliers. Certainly the last thing that IGPC's management and members desire is to be charged 100 percent of the legal costs of its natural gas supplier for unnecessary proceedings and to then see the same gas supplier earn a return on the legal fees it has rate based. But this is the bizarre situation which exists. NRG, a monopolistic utility, recognizes that it is in its financial best interests - indeed, there are financial incentives – to not conducting itself appropriately and responsibly. It has rate based hundreds of thousands of dollars for legal fees for unnecessary proceedings and it is now earning a return on these amounts.

4. While more about the financial and economic conduct of NRG will be raised in respect of the other issues in this proceeding, it is important to understand that NRG's conduct has clearly been motivated by the fact that its misconduct has been financially rewarded to this point in time. There can be no question that this conduct is not inadvertent and continued over 6 years. It is what prompted the within Application in October 2012, and is continuing in this proceeding by NRG's refusal to comply with the Board's *Rules of Practice and Procedure* and respond to interrogatories asked by IGPC. Instead of providing full and adequate answers, NRG responded with many refusals and partial responses to the second round of interrogatories.
5. The IGPC facility cost \$160 million to build and annually purchases about \$100 million of locally grown corn. It has an annual payroll of \$5 million dollars, employs 50 people, produces approximately 150 million litres of ethanol, and has been operating at full capacity since it was commissioned.¹ It is a significant and important financial contributor to the local community and its members. It has not had problems with its other suppliers, vendors and purchasers.
6. It is apparent that NRG's conduct is undertaken in the hope that IGPC and its members can be frustrated and badgered into accepting an unlawful result. The simple fact is that IGPC's management is accountable to its members. Despite the passage of more than 5 years since the IGPC pipeline was built, management cannot tell IGPC's members that

¹ IGPC Pre-filed Evidence ("Pre-filed"), Ex. A para. 4

NRG has provided a reasonable reconciliation of the actual costs of the pipeline against its estimated forecast costs.

The Regulatory Compact

7. IGPC expects nothing more than any other industrial customer in the Province of Ontario. It expects that its natural gas supplier would welcome the opportunity to almost double its rate base and throughput as has been the case with NRG. IGPC believes every other utility in the province would respond promptly and responsibly to a request for new services and/or additional services, particularly in a situation, as is the case in respect of the IGPC pipeline, where the utility has not been required to invest any additional equity capital and yet it has earned a substantial return on a much larger rate base solely because of the IGPC pipeline.
8. IGPC expects that it should have access to natural gas distribution services on a non-discriminatory basis. To the contrary, NRG has, at every opportunity, made unsubstantiated demands and/or refused to meet its regulatory obligations. As a result, IGPC has on several prior occasions had to resort to the Board for redress. This proceeding is a further example.
9. It is important to understand the history of NRG's conduct to appreciate the frustration suffered by IGPC which ultimately led to its complaint/application in this proceeding. While NRG has attempted throughout to put different spins on what has transpired at different times and changes its story to suit its circumstances, the following facts cannot be disputed.

Impact of NRG's Refusal to Answer Interrogatories

10. Before turning to the facts, it is important to state the procedural and legal consequences of NRG's refusal to answer appropriate interrogatories. It was necessary for IGPC to bring a motion to compel answers to a number of interrogatories in the first round. The Board then ordered a second round of interrogatories. IGPC asked numerous questions which NRG refused to answer or only provided partial answers. Not wanting to incur yet further legal costs, IGPC did not bring another motion. In the second round of

interrogatories, a number of the questions simply asked NRG to confirm certain facts and to provide information that would assist the Board in this proceeding. As a matter of law and procedure, by its non-response or partial answers, NRG is now bound by the record and subject to an adverse inference. It has now had two rounds of interrogatories to explain and justify its position, but consistent with past conduct, it has obfuscated and not complied with the requirement of Rule 29.01(a) of Board's *Rules of Practice and Procedure*.

11. The result is that NRG may not offer a story different than what currently appears in the record. NRG has been asked by the interrogatories posed by IGPC to explain, in effect, why it has attempted double recovery in a number of instances. NRG deliberately offered no explanation and is therefore subject not only to an adverse inference by its non-response, but may not offer an explanation in argument when it has refused to provide the appropriate explanation as part of its evidence.

The Facts

12. Subsequent to the Board granting leave to construct to NRG (EB-2006-0243), IGPC and NRG's counsel agreed to the particulars of a Bundled T – Service Receipt Contract² and Consent and Assignment³ (together the “**Agreements**”).⁴ NRG's counsel at the time, Mr. Patrick Morin, recommended execution by NRG of both of the Agreements. NRG recognized that IGPC was under certain commercial deadlines with its lenders. On June 27, 2007, only days before these deadlines, NRG's management advised it would not execute the Agreements⁵ its own lawyers had advised were satisfactory. This prompted an emergency motion by IGPC to the Board on June 29, 2007 (“**Emergency Motion**”). The Board granted the Emergency Motion and ordered NRG to execute the Agreements. With the assistance of the Board's Order, IGPC was then able to satisfy its financiers and proceed with its financial arrangements. It should be recalled that the Bundled T – Service Receipt Contract was a regulatory requirement intended to protect NRG in respect of upstream direct purchase gas costs. The Consent and Assignment

² Pre-filed, Ex. B/T3

³ Pre-filed, Ex. B/T4

⁴ Pre-filed Ex. A, para. 17

⁵ Pre-filed, Ex. A, para. 18

Agreement was specifically contemplated in the Pipeline Cost Recovery Agreement (“PCRA”) which the Board reviewed and approved in the leave to construct application. There was nothing in either Agreement which could have actually caused NRG concern. NRG executed the Agreements approximately one week later.⁶ Since that time the pipeline has been built and IGPC has paid all of NRG’s invoices on a timely basis.

13. IGPC incurred legal costs associated with the Emergency Motion and all of the additional negotiations necessary to deal with the involved lending institutions and their lawyers. Even though IGPC was successful on the motion, it did not recover any costs from NRG. In contrast, NRG has rate based approximately \$127,156⁷ in legal fees in respect of this motion and NRG’s appeal of the Board’s Order and is earning a return on these amounts.
14. NRG at no time has pointed to any clause which it considered problematic in either of the Agreements it refused to sign. It has not experienced over the past five years any prejudice or loss. NRG did not then and has not now any basis to support its denial to sign the Agreements in June 2007.

The Aylmer Motion

15. Despite having lost the Emergency Motion and executing the Agreements, on January 2, 2008, NRG forwarded several invoices to IGPC totalling more than \$413,000 for costs allegedly associated with the IGPC Pipeline, including costs for the Emergency Motion and NRG’s appeal to the Divisional Court in respect of the Emergency Motion. IGPC disputed its responsibility for the payment of these amounts.⁸
16. At the end of January 2008, IGPC received a demand for financial assurance from NRG in the amount of \$31.915 million for a pipeline with an estimated capital cost of approximately \$9 million.⁹

⁶ Pre-filed, Ex. A, para. 19

⁷ Pre-filed, Ex. A, para. 94, Table 2, Ogilvy Renault \$56,204; Lenczner Slaght \$23,003 plus \$447,949 = \$127,156)

⁸ Pre-filed, Ex. A, para. 20

⁹ Pre-filed, Ex. A, para. 20, and Ex. C, Tab 3

17. On February 15, 2008, IGPC filed a motion with the Board for an order, *inter alia*, establishing a timetable for the completion of the pipeline and an Order confirming that the required Letter of Credit (“**LC**”) from IGPC to NRG was \$5.3 million, not \$31,915 million. The Board issued a Motion on its Own Accord, and the motion was heard orally in Aylmer, Ontario, on February 28, 2008. At this motion, NRG sought certain extraordinary relief which the Board denied in each instance. Specifically, the Board denied NRG’s request for:
- (i) a LC for unsupported decommissioning costs in the amount of \$600,000;
 - (ii) financial assurance for prepayment penalties NRG theoretically might incur if the IGPC pipeline was paid off early;
 - (iii) financial assurance for the negative financial implications NRG might hypothetically suffer if IGPC no longer required gas deliveries; and
 - (iv) financial assurance for an alleged tax liability that NRG might have to incur if it was required to draw down on the financial assurance actually provided.
18. In addition, the Board ruled that the appropriate financial assurance that IGPC was required to provide under the PCRA was approximately \$5.3 million, as IGPC had indicated – not \$31,915 million.¹⁰
19. IGPC was completely successful in all material aspects on this motion. Importantly, this included a Board-ordered timetable for future steps associated with the completion of the pipeline. This timetable was made a condition to NRG’s leave to construct approval (EB-2006-0143) and included a requirement that NRG provide a reconciliation of the actual costs of the pipeline against the estimates used for the purposes of the PCRA and the determination of the amount of the capital contribution required by IGPC.¹¹ Despite the results of the motion, NRG has included in rate base \$72,553 for the legal fees of Lenczner Slaght for this motion.¹²

¹⁰ Pre-filed, Ex. A, paras. 24 - 29

¹¹ Pre-filed, Ex. A, paras. 30 – 32

¹² Pre-filed, Ex. A, para. 94, Table 2

No Pipeline Cost Reconciliation

20. The IGPC pipeline was placed into NRG's rate base on August 1, 2008. NRG did not prepare and provide a reconciliation of actual costs against estimated costs as required by the condition to its leave to construct. Indeed, as of the time of its fiscal 2011 rates application (EB-2010-0018) filed February 20, 2010, no reconciliation had been completed.¹³ IGPC was of the view that NRG's costing of the pipeline for the purposes of rate base was approximately \$1 million overstated. Accordingly, IGPC intervened in the NRG's 2011 rates application with the view to attempting to see the dispute resolved. To this end, IGPC filed a motion on August 3, 2010, for an Order, *inter alia*, determining the actual capital costs of the pipeline and the quantum of the aid to construct that would be generated as a result of the required reconciliation. It should be recognized that the provision in the PCRA for this reconciliation was intended to protect NRG and its ratepayers. The application of the provision was symmetrical in that if the actual costs of the pipeline exceeded the earlier estimates, IGPC would have been required to provide additional monies and/or financial assurances. Conversely, if the actual costs came in at less than the estimates, the amount of the aid to construct was to be recalculated and any overpayments refunded. It was certainly never intended that overstated estimated costs should be included in rate base.
21. At an oral hearing of the IGPC motion held September 27, 2010, the Board determined that it would only hear issues that had a potential rate impact as part of NRG's rates application. IGPC was left to recast its motion following the Board's determination on rates.¹⁴
22. Importantly, the amounts included in rate base pursuant to the Board's Order were based upon a total capital cost for the pipeline as calculated by NRG, of which approximately \$1 million was the subject of the dispute and IGPC's outstanding motion. It was always anticipated and intended that any subsequent determination of an

¹³ Pre-filed, Ex. A, paras. 38 - 43

¹⁴ Pre-filed, Ex. A, paras. 43 - 45

overstatement of costs included in rate base would be the subject of an appropriate Board Order.¹⁵

The Re-Cast Motion

23. IGPC continued with its attempts to have the Board determine the actual costs of the IGPC pipeline, and in this regard, it filed materials in support of its position. However, by a Decision and Order dated May 17, 2012, the Board made a finding that it lacked the statutory power to resolve the remaining issues concerning the total actual costs of the IGPC pipeline. IGPC appealed the Board's Decision and Order to the Divisional Court. Subsequently, this Decision and Order became the subject of a review proceeding commenced by the Board on its own Motion (EB-2012-0396). Briefly stated, this review focussed on the Board's earlier determination that it lacked jurisdiction in respect of the determination of the actual capital costs of the pipeline. By a Decision dated February 7, 2013, the Board found that it did in fact have jurisdiction, as a result of which Issues 2 through 5, which relate to the actual capital costs of the pipeline and appropriate remedies, have been included in this proceeding.¹⁶
24. The above-noted conduct are not the actions of a responsible natural gas utility. This is not conduct which meets the standard of good utility practice. NRG's response to IGPC's request for additional gas distribution services in 2012 should therefore come as no surprise.

NRG's Refusal to Provide Service

25. In early through mid-2012, IGPC was contemplating an investment of between \$15 and \$20 million to develop new product lines and process improvements. This investment would create construction jobs for local residents and increase the employee count.¹⁷ Additional volumes would be required to meet these expansion plans. At the time, it was anticipated that the required load might increase by 20 to 35 percent over past levels.

¹⁵ Pre-filed, Ex. A, para. 47

¹⁶ Pre-filed, Ex. A, paras. 49 - 52

¹⁷ Pre-filed, Ex. A, para. 7

26. Any other utility would welcome an enquiry from a large industrial customer that could lead to increased volumes and additional plant. Any other responsible utility would go out of its way to work with the industrial customer to see that its expansion plans were appropriately considered and developed.
27. IGPC wrote to NRG's Operations Manager on June 18, 2012, requesting a meeting to discuss the potential for increased gas demand load and IGPC's expansion plans. IGPC wanted to confirm the availability of capacity on the existing pipeline.¹⁸
28. NRG responded by a letter dated June 18, 2012, authored by its President, Mr. Anthony Graat, stating that all correspondence other than operational emergencies should be addressed to him.¹⁹ IGPC responded by letter dated July 3, 2012 requesting an opportunity to meet to discuss what would be required in respect of the increase to its load.
29. NRG's response came in the form of a letter from Mr. Graat dated July 9, 2012²⁰, which stated as follows:

"Dear Mr. Grey, We are in receipt of your letter dated July 6 [sic], 2012. With respect to the current annual review of the direct purchase arrangement, you understand correctly that NRG consented to the volumes and this was communicated to both AgEnergy and Union Gas. It has not been the practice in the past to supply any further documentation to IGPC, however, we requested that Jack Howley send you a copy of the SA 8937 Parameters Report for your records.

The intention of our letter was to ensure any matters, other than operational emergencies, are addressed at the highest level and there is one contact person for all such issues. We may then choose to delegate the issues within our organization.

In the past any issue with IGPC has involved an excessive use of executive time and expense by NRG. Any future requests made by IGPC would have to include a method for IGPC to compensate NRG for the time spent and the out of pocket expenses that it occurs. These financial arrangements will have to be in place before any discussions will be entertained. NRG will not and can not spend managements' time and financial resources to discuss an IGPC request with outside

¹⁸ Pre-filed, Ex. A. paras 59 and 60

¹⁹ Pre-filed, Ex. A, para. 6, and Ex. C, Tab 5

²⁰ Pre-filed, Ex. A, para. 63, and Ex. C, Tab 7

consultants and lawyers, only to be told that NRG's costs are excessive IGPC will not pay.

As you know, there are currently several large and important matters that must be resolved. It is NRG's understanding, that IGPC believes that the cost[s] incurred by NRG on the construction of the high pressure pipeline starting in 2007 are still not agreed too. If that is correct, then that issue must also be resolved.

Just to reiterate, NRG can not enter into any discussions regarding possible new business or changes to existing business arrangements until major disagreements have been resolved.

Yours truly, *"Signed Anthony H. Graat President"*

30. The words of Mr. Graat's July 9, 2012 letter are clear. He will not allow NRG to provide additional gas distribution services "until major disagreements have been resolved." Then, as now, the issue of the capital costs of the IGPC pipeline remained outstanding. It was not a situation of NRG alleging it was entitled to more monies, but rather the opposite; yet Mr. Graat was clearly using his position as the monopolistic supplier of natural gas to try and extract a concession from IGPC.
31. The language used by Mr. Graat is revealing. Specifically, he states:

"It is NRG's understanding, that IGPC believes that the cost[s] incurred by NRG on the construction of the high pressure pipeline starting in 2007 are still not agreed too. If that is correct, then that issue must also be resolved." [emphasis added]
32. What this clearly indicates is that Mr. Graat sees not only the costs of the pipeline as an issue, but it is only one of several other issues. These are discussed below.
33. Under the PCRA, NRG is required to annually reduce the financial security (the LC) provided by IGPC to an amount equal to the then remaining undepreciated value of the pipeline. This has never occurred despite repeated requests from IGPC. As a result, IGPC has been required to pay the additional premium on the increasingly overvalued LC provided to NRG.
34. The other major disagreement to which Mr. Graat is referencing is the libel lawsuit NRG commenced against IGPC on October 16, 2009, claiming damages in excess of \$20

million. There should be no question that Mr. Graat's response to IGPC's request for additional gas distribution services is linked to this lawsuit. While this lawsuit is normally irrelevant for the purposes of a request for gas distribution services, it is raised in this application because Mr. Graat specifically states in his July 9, 2012 letter that:

"As you know, there are currently several large and important matters that must be resolved." [emphasis added]

This can only refer to the libel action and the refusal to reduce the financial assurance. These were the only two other issues that existed.

35. Not only did NRG refuse to provide gas distribution services, it invoiced IGPC for unexplained time spent by NRG and other "consultants" in respect of gas distribution services NRG refused to provide. Without receiving any of the specifics of what IGPC was contemplating, somehow NRG was able to generate invoices totalling almost \$7,000. Mr. Graat's July 9, 2012 letter makes it clear that unless such future costs are agreed to be paid by IGPC in advance, no additional gas distribution services will be provided.
36. IGPC correctly complained to the Board that NRG was rendering unapproved and authorized charges. While the Board referred this aspect of IGPC's complaint to its Compliance Office, IGPC is concerned that NRG will, in future, make unauthorized and unsubstantiated demands for financial payments before providing reasonable gas distribution services.
37. IGPC does not expect to receive gas distribution services for which NRG incurs reasonable costs for free. If the assistance of outside qualified engineers is required to respond to an IGPC enquiry, IGPC will appropriately pay for such costs. If an extraordinary amount of work is required of NRG staff beyond that reasonably contemplated for the purposes of its OM&A expense, then claims for such costs would be reasonably considered by IGPC.

Grounds for Relief Sought

38. It is the result of the years of difficulties and costly conflicts with NRG that IGPC is once again seeking the assistance of the Board. It is hoped that with a clear Order from the Board, future conflicts can be avoided.
39. NRG should be held to the standard of good utility practice. Its conduct should be compared to that of the other responsible gas and electric utilities in Ontario. This does not mean that NRG has to have all of the same capability of larger utilities, but it must act in a way consistent with the regulatory compact and recognition that it is a rate-regulated entity and may not abuse its position and act in a discriminatory fashion.
40. IGPC requests that the Board order NRG to specifically not use any of the major disagreements identified in this submission or any other disagreement which may arise as a basis to delay, defer or deny any gas distribution services requested by IGPC. If there is an issue which NRG believes merits the assistance of the Board, it should be compelled to bring an appropriate motion or application. The Board Order should make it clear that NRG does not have the unilateral right to deny gas distribution services because it wants some issue resolved.
41. IGPC submits that there needs to be some recognition of IGPC's significant ongoing contribution to NRG's system costs through the significant rates it pays. IGPC's contribution to NRG's OM&A must contemplate and pay for a certain level of service, including responding to requests for additional gas distribution services without additional costs. IGPC therefore suggests that the Board set a materiality threshold relative to NRG's OM&A. IGPC is currently paying approximately \$1.5 million per year of NRG's revenue requirement. NRG should not be issuing invoices for work its own staff undertakes in the normal course of business, especially for its largest customer. IGPC suggests that a materiality threshold of \$35,000 in internal costs should be established.
42. IGPC submits there should be a mechanism to resolve matters in the event that NRG does issue invoices which are not reasonable and/or substantiated. The appropriate

time to deal with such matters is at NRG's next rates case, at which time NRG should be required to prove the prudence of the work undertaken and the reasonableness of the costs. At the next NRG rates proceeding, NRG or IGPC may request that the Board determine the prudence and reasonableness of costs claimed and may determine whether any amounts, including interest, are payable or refundable in respect of the amounts in dispute.

43. It is unfortunate that proceedings of this nature are required. It has added additional burden to the regulator and costs to both IGPC and ultimately, to some extent, NRG's ratepayers, absent an Order requiring NRG's shareholder to absorb appropriate costs. IGPC will reserve its further submissions in respect of costs to that portion of this proceeding dealing with Issues 2 through 5.

Relief Sought

44. Given the history of what has transpired and NRG's conduct, IGPC respectfully submits that the following relief is appropriate under the circumstances.
- (a) an Order requiring NRG to reasonably respond pursuant to the standard of good utility practice to any requests by IGPC for additional gas distribution services;
 - (b) an Order providing that none of the "major disagreements" referenced in the letter from Mr. Anthony Graat dated July 9, 2012 to IGPC shall be relied upon by NRG as the basis to deny or delay responding reasonably to any request by IGPC for additional gas distribution services. For clarity, the disagreements include: (i) the capital costs of the IGPC Pipeline; (ii) the amount of the financial assurance provided to NRG by IGPC; (iii) the NRG Libel action against IGPC; and (iv) NRG's demands for compensation for services allegedly provided in response to IGPC's request for additional gas distribution services in the summer of 2012;
 - (c) an Order providing that any costs which NRG incurs in respect of the provision of gas distribution services to IGPC shall be subject to a materiality threshold determined using the following criteria:
 - (i) the work required and the costs associated with such work are reasonable and necessary to meet the standards of good utility practice;
 - (ii) the work and costs associated with such work are of such a nature or require such effort that such costs should not be considered costs normally recovered through existing rates; and

- (iii) in respect of costs internal to NRG, such costs must also exceed a materiality threshold of \$35,000 per year.
- (d) an Order providing that NRG shall not deny or delay responding reasonably to any request by IGPC for additional gas distribution services on the basis of an alleged dispute or disagreement with IGPC without first seeking direction from the Board. In respect of any invoice issued by NRG to IGPC for gas distribution services for costs over and above costs recoverable in rates, either NRG or IGPC may request that the Board determine the prudence and reasonableness of the costs claimed at the next NRG rates proceeding and may determine whether any amounts, including interest, are payable or refundable in respect of the amounts in dispute.
- (e) an Order confirming that the relief granted in this proceeding is an enforceable provision as defined by Section 112.1 of the *Ontario Energy Board Act, 1998*.

All of which is respectfully submitted.

Dated: November 4, 2013

Dennis M. O'Leary and
Scott A. Stoll
Aird & Berlis LLP
Barristers and Solicitors
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Lawyers for Integrated Grain Processors
Co-operative Inc.

TO: Board Secretary, Ontario Energy Board

AND TO: Natural Resource Gas Limited

AND TO: Intervenors