



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

PO Box 55, Suite 800
20 Queen Street West
Toronto ON M5H 3S8

CP 55, Bureau 800
20 rue Queen ouest
Toronto ON M5H 3S8

December 20, 1999

United Grain Growers Limited
c/o Thompson Dorfman Sweatman

Attention: Barry N. MacTavish

Dear Sirs/Mesdames:

**Re: United Grain Growers Limited
Sedar Project # 227520
Annual Information Form**

I am pleased to advise you that your renewal annual information form dated **December 16th, 1999** has been accepted under National Policy Statement No. 47.

Yours very truly,

Iva Vranic

Manager, Corporate Finance