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February 27, 2008

BY E-MAIL and DELIVERY

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

Dear Ms. Walli:

**Re: Argument of IGPC Ethanol Inc. and Integrated Grain Processors
Cooperative Inc. ("IGPC") re: Natural Resources Gas Ltd. ("NRG")
Board File No.: EB-2008-0413**

Please find enclosed the Argument of IGPC in respect of the above-noted matter. Two hard copy originals are being forwarded to the Board. IGPC does not have access to the RESS system. One electronic copy has been sent to the Board

If there are any questions, please feel free to contact the undersigned.

Integrated Grain Processors Co-Operative Inc.
By its Counsel



AIRD & BERLIS LLP
Scott Stoll

SAS/jb
Enclosures

cc: Jim Grey, *IGPC*
Patrick McMahon, *Union Gas Limited*
Ms. Heather Adams, *Town of Aylmer*
Richard King, *Ogilvy Renault LLP*
Mr. Larry Thacker, *Lenczner Slaght Royce Smith Griffin LLP*
Mr. Mark Bristoll, President, *NGR*
Ms. Suzanna Mantel, *Municipality of Bayham*
Mr. Philip Tunley, *Stockwoods LLP*

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