

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

February 8, 2008

**Delivered Electronically  
and by Courier**

Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: IGPC Ethanol Inc. ("IGPC")  
Request for Motion Date**

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We are counsel to IGPC Ethanol Inc. ("IGPC"), which is currently constructing an ethanol manufacturing facility in the Town of Aylmer, Ontario (the "Facility"). As the Ontario Energy Board ("OEB") is aware, the Facility, construction of which is substantially advanced, is dependent upon natural gas service which is to be supplied by means of a 28.5-kilometre pipeline to be constructed by Natural Resource Gas Limited ("NRG"), pursuant to the Leave-to-Construct granted in EB-2006-0243 (the "Pipeline"). During this proceeding, the OEB considered and approved the terms of a Pipeline Cost Recovery Agreement ("PCRA"), dated January 31, 2007.

The construction progress on the Facility is such that current estimates are that the Pipeline will be required in early June 2008. Unfortunately, progress in respect of the Pipeline has not advanced at an acceptable pace contrary to NRG's obligations under the PCRA to work cooperatively and use all reasonable efforts to complete the Pipeline on a timely basis. Examples of this include NRG's delay, despite repeated requests, in issuing a Request for Quotations to prospective pipeline contractors and its failure to make the necessary arrangements with Union Gas for gas supply and connection. It has become clear to involved parties that absent a scheduling order being put into place, NRG will not take the steps required to have the Pipeline completed when required to serve the Facility.

This situation has worsened materially as a result of recent unreasonable demands made by NRG which are contrary to the PCRA and to its obligations as a regulated gas utility. As the OEB noted during the EB-2006-0243 proceeding, NRG and IGPC agreed to a dispute resolution mechanism in the PCRA which provides as follows:

"9.2 In the event that Parties are unable to resolve a dispute, then either Party may refer the matter to the OEB for resolution."

IGPC hereby invokes this clause and seeks the OEB's assistance in its capacity as the dispute resolution arbitrator under the PCRA and pursuant to its statutory authority over regulated natural gas utilities.

IGPC believes that NRG's recent demands lead to the conclusion that NRG is either unwilling or unable to complete the Pipeline. IGPC believes that unless it accedes to NRG's unlawful demands, construction of the Pipeline will not commence on a timely basis, or at all. IGPC is concerned that NRG's conduct threatens the very viability of the Pipeline and the Facility.

IGPC hereby seeks a motion date from the OEB so that it may raise matters herein and seek appropriate relief to ensure that the Pipeline is constructed in accordance with the Leave-to-Construct approval and on a timely basis.

#### **Demand for \$31.9 Million Letter of Credit**

By the attached January 31, 2008 letter received from Mr. Lawrence E. Thacker, counsel to NRG, NRG has demanded that IGPC post a letter of credit ("L/C") in the amount of \$31,915,000, providing coverage for the items set out in the letter. By comparison, the entire Pipeline has an estimated capital cost to construct of \$9.1 million.

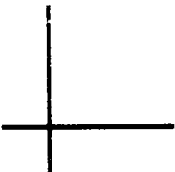
Under the Pipeline Cost Recovery Agreement ("PCRA"), dated January 31, 2007, executed by NRG and IGPC, it was agreed that IGPC would provide a L/C in the amount of \$5.3 million to NRG. This financial assurance would be available to NRG to be drawn down in the event that IGPC discontinued operations. The balance of the L/C would be reduced each year by the amount that the capital cost of the Pipeline is depreciated. This financial assurance is precisely the financial assurance that NRG's counsel advised the OEB would be in place in support of its request to the OEB for leave to construct.

As the provision of a L/C by IGPC is required at the time that the construction of the project is awarded to the selected bidder, absent IGPC acceding to NRG's outrageous demand, it appears that no steps will be taken towards construction of the Pipeline.

#### **Demand for \$413,665.32, including OEB Administrative Penalty**

By the attached letter dated January 2, 2008, Mr. Mark Bristoll, President, NRG, made demand on IGPC for payment of \$413,665.32 (the "Invoice"). This amount includes \$140,000, being the administrative penalty owed by NRG to the OEB, and all of the legal fees paid or payable by NRG in respect of the June 29, 2007 emergency proceeding before the OEB. This amount also includes the sum of \$136,506.83 for Mr. Mark Bristoll, which is calculated at a rate of \$295.00 per hour and includes hours expended in relation to the emergency motion and other activities not required for the purposes of the construction of the Pipeline.

Under the PCRA, IGPC is required and willing to pay to NRG its reasonable internal, consulting and third party expenses incurred to construct the Pipeline. Clearly NRG's demand of January 2, 2008 is not reasonable. IGPC is concerned that NRG will either insist upon payment or apply monies paid by IGPC for other purposes to this Invoice. IGPC is also concerned that NRG may refuse to proceed further with the construction of the Pipeline and/or cause further delay by reason of IGPC's refusal to pay the unwarranted amounts.



### **Abdication of Responsibilities in Respect of Union Gas**

To receive natural gas service, the Pipeline includes construction of about 1.6 kilometres of pipe to connect the Pipeline with the Union Gas system. The estimated cost of the Pipeline in its entirety, including the estimated Aid-to-Construct required by Union Gas, is specifically set out in the PCRA. This agreement contemplated NRG dealing directly with Union Gas and paying Union Gas the requested Aid-to-Construct out of monies paid to NRG by IGPC. It was also contemplated that any financial assurance required by Union Gas would be posted by NRG, but that the L/C due to NRG from IGPC in the sum of \$5.3 million would ensure that NRG's ratepayers were kept whole.

Contrary to the PCRA, NRG has abdicated its responsibility in terms of paying the Aid-to-Construct to Union Gas and satisfying any financial assurance requirements Union Gas requires. Instead, it has demanded that IGPC pay the Aid-to-Construct and post the financial assurance directly with Union Gas. While IGPC is prepared to accede to this request in the interests of expediting progress on the Pipeline, NRG has refused every request to amend the PCRA to reflect these actions to ensure that IGPC does not become obliged to pay the same amounts twice. While NRG's Counsel has provided a comfort letter in this regard, given past conduct, IGPC remains concerned that if it pays and provides financial assurance to Union Gas directly, NRG may not reduce the L/C and the amount payable to NRG under the PCRA to reflect the amounts paid and posted directly to Union Gas.

### **Financial Viability of NRG**

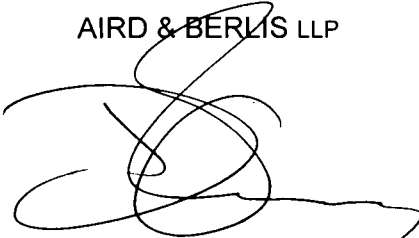
Taken together, the demands by NRG for the \$31.9 million L/C, payment of unreasonable amounts and its refusal to deal directly with Union Gas, give rise to concern about NRG's financial capacity to complete the Pipeline. Under the circumstances, IGPC submits that it would be appropriate for the OEB to require NRG to prove to the OEB's satisfaction that it has the necessary financial capability to proceed.

### **Request to OEB**

IGPC therefore requests a motion date, before the OEB panel which heard the leave to construct application (EB-2006-0243) to resolve the disputes between IGPC and NRG in respect of the above-noted matters and to grant such further and other relief as the OEB considers appropriate.

Yours very truly,

AIRD & BERLIS LLP



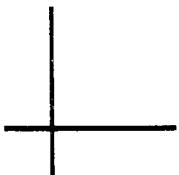
Dennis M. O'Leary

DMO/ct  
Enclosures

February 8, 2008  
Page 4

cc Mr. Lawrence E. Thacker  
cc Ms. Mary Anne Aldred, General Counsel, OEB  
cc Mr. Henry Wiercinski  
cc Ms. Sharon Wong

3675675.1



LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP  
BARRISTERS

Direct Line: (416) 865-3097  
Email: lthacker@litigate.com

January 31, 2008

**VIA EMAIL**

George R. Alkalay  
Northfield Ventures Ltd.  
95 King View Crescent  
King City, ON L7B 1K5

Dear Mr. Alkalay:

**Re: Natural Resources Gas Limited and Integrated Grain  
Processors Co-operative Inc.**

**Letter of Credit**

IGPC has asked NRG to provide it with its proposed terms for the Letter of Credit. NRG requires that the Letter of Credit must guarantee payment of the gas delivery revenue on a seven years' take or pay basis, including all applicable GST. This amount will be \$2,103,719.00, or any other rate applicable in the future, per year for seven years plus 5% of GST. As each year passes, this amount can be decreased by one year's revenue calculated at the minimum annual volume, unless that volume has been renegotiated or the applicable rate has changed. The Letter of Credit must be assignable to allow NRG to change financial institutions.

We have set out below the key terms of the proposed Letter of Credit:

<b>Letter of Credit Coverage</b>	<b>Amount</b>
Est. Unamortized Loan Balance	\$5,300,000
Decommissioning Cost <sup>1</sup>	2,800,000
Tax Liability wrt Debt Forgiveness	5,000,000
Loan Breakage Fees <sup>2</sup>	1,890,000
Delivery Revenue	14,700,000
Security Deposit	525,000
Total	\$31,915,000

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<sup>1</sup> Based upon \$2,280,000 compound at 3% for 7 years. This amount should be topped up each year to reflect any changes in costs or legislation and can be based upon an estimate provided by an independent consultant

<sup>2</sup> Assuming a variable rate loan with a 3 month interest penalty

### **Terms of Default**

1. IGPC fails to make any payment when due, and payment is not made within 10 business days after receipt of written notice of such failure from the Utility.
2. IGPC fails to deliver or maintain the Customer Letter of Credit or the Delivery Letter of Credit when due.
3. IGPC fails to perform any material covenant or obligation set forth in the PCRA if such failure is not remedied within 15 business days after written notice of such failure from the Utility.
4. Any representation made by IGPC in the PCRA is not true or correct in any material respect when made and is not made true or correct in all material respects within 30 business days after receipt of such fact from the Utility.
5. The dissolution, termination of existence, liquidation or winding up of IGPC.
6. Insolvency.
7. Bankruptcy.
8. A petition, proceeding or filing is made against IGPC seeking to have the IGPC declared bankrupt or insolvent.

### **Letter of Credit Terms & Conditions**

- Assignable/Transferable
- Demand shall be honoured on demand in whole or in part
- Letter of credit to be in place throughout period in which IGPC is receiving service
- Delivery of demand should be to a fixed address
- Auto Renewal Clause only cancelable by the beneficiary
- Renewal Notification or Non-Renewal should be by courier and sufficient notice (*i e* 30 days) should be provided
- Reduction of the Letter of credit balance should only be permitted for balances that naturally reduce as a result of the passage of time (*i.e.* Unamortized Loan balance, Delivery Revenue)

George R. Alkalay

January 23, 2008

- Additional condition of default should a material adverse change in their business

Yours truly,

  
Lawrence E Thacker

LET/gw



Natural Resource Gas Limited

Wednesday, January 02, 2008

**Registered Mail**

Integrated Grain Processors Co-Operative Inc.  
701 Powerline Road  
Brantford, Ontario N3T 5L8

Attention: Mr. Tom Cox, Chair

**Re: Pipeline Cost Recovery - Ethanol Plant**

Dear Sirs:

Attached you will find unbilled 3<sup>rd</sup> party invoices related to the Pipeline Cost Recovery Agreement and Natural Resource Gas Limited's bill for services rendered by staff to date, as follows:

OEB Administrative Penalty (June 30, 2007 - July 6, 2007)	\$140,000.00
Lenczner Slaght Royce Smith Griffin LLP	75,182.63
Ogilvy Renault LLP	61,975.86
Natural Resource Gas Limited (\$130,006.50 + GST)	<u>136,506.83</u>
Total Due and Owing Upon Receipt	<u>\$413,665.32</u>

Sincerely,

**Natural Resource Gas Limited**

VB.

Per: Mark Bristoll  
President

Attachments



LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP  
BARRISTERS

Mark J. Bristoll

13 July 2007

Our file #: 37489  
INVOICE NO. 69539

Re: Integrated Grain Processors

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TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from June 1, 2007 to July 12, 2007:

Jun 26/07	To reviewing Energy Board statute and jurisdiction; to researching case law re scope of authority in response to emergency motion;	3.2
Jun 28/07	Prepare for motion; emails (many); telephone conversation with P. Moran, R. King and M. Bristoll; review documents; review Ontario Energy Act;	4.1
Jun 29/07	Prepare for and attend at Ontario Energy Board hearing; telephone call to P. Moran and R. King; telephone calls to M. Bristoll (many); email to M. Bristoll;	11.0
	Conference call with clients; telephone conversation with M. Bristoll;	1.3
Jul 2/07	Telephone call to M. Bristoll;	.3
Jul 3/07	Email to and from M. Bristoll (many); telephone call to M. Bristol (many); email to and from R. King; telephone call to R. King; telephone call to P. Aiken; review of scenarios; draft Notice of Appeal; conference with N. Loewith;	5.0
Jul 4/07	Telephone call to M. Bristoll (many); email to and	5.0

SUITE 2600, 130 ADELAIDE STREET WEST, TORONTO, ONTARIO, CANADA M5H 3P5  
TELEPHONE (416) 865-9500 FACSIMILE (416) 865-9010

from M. Bristoll; draft Notice of Appeal; review of  
Franchise Agreements; email to and from R. King;

Jul 5/07 Telephone call to M. Bristoll (many); draft and revise 6.0  
Notice of Appeal; telephone call to R. King (many);  
telephone call to P. Moran; email to and from M.  
Bristoll; letter to D. O'Leary; email to and from R.  
King;

Jul 6/07 Telephone call to R. King; telephone call to M. 5.0  
Bristoll; email to and from M. Bristoll; draft  
settlement proposal; letter to D. O'Leary; email to and  
from M. Bristoll (many) letter from D. O'Leary; letter  
to K. Walli; email to and from P. Morin;

Lawrence E. Thacker	37.7	@	575.00	=	21,677.50
N. Loewith	3.2	@	275.00	=	<u>880.00</u>
TOTAL FEES					22,557.50

TO OUR FEE	\$23,000.00
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**DISBURSEMENTS**

Copies	3.25	T	
TOTAL DISBURSEMENTS			<u>\$3.25</u>

TOTAL FEES AND DISBURSEMENTS	\$23,003.25
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**TOTAL TAXES**

G.S.T. on fees	1,380.00	
G.S.T. on disbursements	.20	
G.S.T. (Registration #: R133780817)		<u>1,380.20</u>
TOTAL BILL		\$24,383.45

**TRUST STATEMENT**

Jul 10/07	Trust Receipt Natural Resources Gas	(15,000.00)	
	Less amount received from Trust		15,000.00
	<b>TOTAL DUE AND OWING UPON RECEIPT</b>		<b><u>\$9,383.45</u></b>

**LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP**

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Lawrence E. Thacker  
E.& O.E.

**ACCOUNTS DUE WHEN RENDERED.** In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 4.5% per annum on unpaid fees, charges and disbursements, calculated from a date that is one month after this statement is delivered.

LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP  
BARRISTERS

Mark J. Bristoll

13 July 2007

Our file #: 37489  
INVOICE NO. 69539

**Re: Integrated Grain Processors**

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TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from June 1, 2007 to July 12, 2007:

- Jun 26/07 To reviewing Energy Board statute and jurisdiction; to researching case law re scope of authority in response to emergency motion;
- Jun 28/07 Prepare for motion; emails (many); telephone conversation with P. Moran, R. King and M. Bristoll; review documents; review Ontario Energy Act;
- Jun 29/07 Prepare for and attend at Ontario Energy Board hearing; telephone call to P. Moran and R. King; telephone calls to M. Bristoll (many); email to M. Bristoll;
- Conference call with clients; telephone conversation with M. Bristoll;
- Jul 2/07 Telephone call to M. Bristoll;
- Jul 3/07 Email to and from M. Bristoll (many); telephone call to M. Bristol (many); email to and from R. King; telephone call to R. King; telephone call to P. Aiken; review of scenarios; draft Notice of Appeal; conference with N. Loewith;
- Jul 4/07 Telephone call to M. Bristoll (many); email to and from M. Bristoll; draft Notice of Appeal; review of Franchise Agreements; email to and from R. King;

SUITE 2600, 130 ADELAIDE STREET WEST, TORONTO, ONTARIO, CANADA M5H 3P5  
TELEPHONE (416) 865-9500 FACSIMILE (416) 865-9010

Jul 5/07 Telephone call to M. Bristoll (many); draft and revise Notice of Appeal; telephone call to R. King (many); telephone call to P. Moran; email to and from M. Bristoll; letter to D. O'Leary; email to and from R. King;

Jul 6/07 Telephone call to R. King; telephone call to M. Bristoll; email to and from M. Bristoll; draft settlement proposal; letter to D. O'Leary; email to and from M. Bristoll (many) letter from D. O'Leary; letter to K. Walli; email to and from P. Morin;

TO OUR FEE \$23,000.00

**DISBURSEMENTS**

Copies 3.25 T

TOTAL DISBURSEMENTS \$3.25

TOTAL FEES AND DISBURSEMENTS \$23,003.25

**TOTAL TAXES**

G.S.T. on fees 1,380.00

G.S.T. on disbursements .20

G.S.T. (Registration #: R133780817) 1,380.20

TOTAL BILL \$24,383.45

**TRUST STATEMENT**

Jul 10/07 Trust Receipt Natural Resources Gas (15,000.00)

Less amount received from Trust 15,000.00

TOTAL DUE AND OWING UPON RECEIPT \$9,383.45

LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP

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Lawrence E. Thacker  
E.& O.E.

**ACCOUNTS DUE WHEN RENDERED.** In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 4.5% per annum on unpaid fees, charges and disbursements, calculated from a date that is one month after this statement is delivered.

LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP  
BARRISTERS

Mark J. Bristoll  
(Sent Via Email)

29 November 2007

Our file #: 37489  
INVOICE NO. 71966

**Re: Integrated Grain Processors**

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TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from July 1, 2007 to October 31, 2007:

Jul 3/07 To receiving instructions from L. Thacker;

Jul 4/07 To drafting notice of appeal of Board's decision;

Jul 5/07 To determining filing requirements and certificate of evidence;

Jul 9/07 Telephone call to D. O'Leary; letter to D. O'Leary; letter to M. Bristoll; telephone call to M. Bristoll; email to and from M. Bristoll;

Jul 10/07 Telephone call to M. Bristoll; email to and from M. Bristoll; letter to D. O'Leary;

Jul 11/07 Email to and from M. Bristoll; memo to file; review Pipeline Agreement; telephone call to R. King; telephone call to D. O'Leary; telephone call to D. O'Leary; email to and from D. O'Leary; telephone call to M. Bristoll; telephone call to R. King; letter to D. O'Leary;

Jul 12/07 Letters (2) from S. Stall re: transcripts; letter to D. O'Leary; prepare appeal materials;

Jul 13/07 Telephone call to M. Bristoll; letter to D. O'Leary; letter from D. O'Leary; telephone call to M. Bristoll;

SUITE 2600, 130 ADELAIDE STREET WEST, TORONTO, ONTARIO, CANADA M5H 3P5  
TELEPHONE (416) 865-9500 FACSIMILE (416) 865-9010

Jul 17/07 Telephone call to P. Moran (2); telephone call to M. Bristoll (2); telephone call to R. King; email to and from P. Moran; draft letter to D. O'Leary; email to M. Bristoll;

Jul 18/07 Email to P. Moran and R. King; telephone call to M. Bristoll; letter to M. Bristoll; draft letter to D. O'Leary; review agreements; email to and from P. Moran (2); review response of P. Moran;

Jul 19/07 Email to and from P. Moran; telephone call to M. Bristoll; letter from D. O'Leary;

Jul 20/07 Telephone call to P. Moran; email to and from P. Moran; telephone call to M. Bristoll; telephone call to D. O'Leary; letter to D. O'Leary;

Jul 23/07 Letter from D. O'Leary (2); telephone call to M. Bristoll; email to and from P. Moran; telephone call to P. Moran (3);

Jul 24/07 Letter to D. O'Leary; telephone call to M. Bristoll;

Jul 25/07 To reviewing transcript from OEB hearing; to reviewing key documents in case to prepare for appeal;

Telephone call to M. Bristoll; conference with N. Loewith re: Appeal Record; draft Factum; review transcripts;

Jul 26/07 Research for N. Loewith for OEB materials;

To researching law re interference with private contracts; to requesting research assistance from librarian; to analysis of relevant case law;

Jul 27/07 To researching jurisdiction of OEB and similar Boards;

Jul 29/07 To researching law re penalty in administrative proceedings;

Jul 30/07 To drafting factum re appeal; to reviewing energy decisions;

Draft Appeal Factum;

Jul 31/07 To editing and revising factum re appeal of OEB decision;

Telephone call to P. Morin; telephone call to M. Bristoll; telephone call to R. King; prepare Appeal materials; draft Factum;



Aug 2/07      Prepare Appeal Record;

Aug 3/07      To preparing documents, including Appeal Book and  
Compendium and Brief of Authorities for appeal;  
  
Telephone call to D. O'Leary; telephone call to K. Sabalj; memo  
to file;

Aug 7/07      To preparing documents for file;  
  
Draft and revise Factum; prepare Appeal Record; telephone call  
to K. Sabalj; telephone call to D. O'Leary;

Aug 8/07      To final revisions for filing appeal;  
  
Telephone call to D. O'Leary; letter to D. O'Leary; telephone call  
to P. Moran; email to P. Moran; draft and revise Factum; email  
to and from P. Moran; finalize Factum; letter to D. O'Leary and  
OEB;

Aug 9/07      To revising Brief of Authorities for filing;

Aug 15/07     Telephone call to M. Bristoll;

Aug 17/07     Telephone call to M. Bristoll;

Sep 10/07     Telephone call to M. Bristoll; email to and from M. Bristol;

Sep 11/07     Telephone call to M. Bristoll;

Sep 13/07     Receive instructions from L. Thacker; review appeal  
compendium and factum; legal research: legal consequences of  
failure to provide written reasons; memorandum regarding same;  
  
Telephone call to D. O'Leary and B. McGarva;

Sep 14/07     Prepare for and attend meeting with M. Bristoll, T. Grat and W.  
Suchard in London;

Sep 26/07     Telephone call to D. O'Leary; telephone call to M. Bristoll;

Oct 24/07     Telephone call to M. Bristoll;

Oct 25/07     Telephone call to M. Bristoll; telephone call to D. O'Leary;

Oct 26/07 Telephone call to D. O'Leary; telephone call to M. Bristoll;  
email to and from D. O'Leary;

Oct 29/07 Telephone call to M. Bristoll; draft letter to D. O'Leary; email to  
and from M. Bristoll; letter from D. O'Leary; review proposed  
schedule;

Oct 30/07 Letter to D. O'Leary; telephone call to M. Bristoll; email to and  
from M. Bristoll;

Oct 31/07 Letter from D. O'Leary; letter to M. Bristoll; telephone call to D.  
O'Leary; telephone call to M. Bristoll;

TO OUR FEE

\$44,000.00

**DISBURSEMENTS**

Copies	428.00	T
Fax	11.75	T
Scanning	4.00	T
Courier Service	114.26	T
eCarswell On-line Research	80.40	T
On-Line Searches	54.54	T
Transaction Levy Surcharge	50.00	T
Scanning, coding and printing	596.48	T
Mileage	166.42	T
Notice Of Appeal	259.00	
Perfecting Of Appeal	201.00	
Process Serving	185.00	T
Printing/Binding	1,798.94	T

TOTAL DISBURSEMENTS

\$3,949.79


TOTAL FEES AND DISBURSEMENTS

\$47,949.79

**TOTAL TAXES**

G.S.T. on fees	2,640.00	
G.S.T. on disbursements	209.39	
G.S.T. (Registration #: R133780817)		<u>2,849.39</u>
<b>TOTAL BILL</b>		<b>\$50,799.18</b>
 <b>TOTAL DUE AND OWING UPON RECEIPT</b>		 <b><u>\$50,799.18</u></b>

**LENCZNER SLAGHT ROYCE  
SMITH GRIFFIN LLP**

  
\_\_\_\_\_  
Lawrence E. Thacker  
E. & O.E.

**ACCOUNTS DUE WHEN RENDERED.** In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 4.5% per annum on unpaid fees, charges and disbursements, calculated from a date that is one month after this statement is delivered.

# OGILVY RENAULT

LLP / S.E.N.C.R.L., s.r.l.

Client: NATURAL RESOURCE GAS LIMITED  
RE: Ethanol Plant  
Matter No.: 01012724-0003

July 13, 2007  
INVOICE: 728429

GST: R111340006

NATURAL RESOURCE GAS LIMITED  
101 Spruce Street East  
P.O. Box 307  
Aylmer, Ontario N5H 2S1

Attention: Mark Bristol  
Chairman

For professional services rendered and disbursements incurred  
for the period ending June 30, 2007

FEES	\$44,370.00
DISBURSEMENTS (Taxable)	117.09
DISBURSEMENTS (Non Taxable)	4.65
GST	2,669.23
<b>TOTAL FOR THIS INVOICE</b>	<b>\$47,160.97</b>

Please return a copy with payment to our address below.

Bank Transfer  
Please remit by Bank Transfer to RBC Financial Group, Main Branch, Royal Bank Plaza, Toronto, Ontario, Canada  
Bank 003, Transit 00002, Acc. No. 106-030-0  
ABA # 021000021  
Swift Code # ROYCCAT2  
Including invoice number on transfer order.

Usabile ogni 100 mila

Suite 3800  
Royal Bank Plaza, South Tower  
200 Bay Street  
P.O. Box 84  
Toronto, Ontario M5J 2Z4  
Canada

Telephone (416) 216-4000  
Fax (416) 216-3930  
ogilvyrenault.com



UP / SENCRL, SCL

NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

## BILLING SUMMARY

	Hours	Rate	Amount
P. Moran	33.00	475.00	\$15,675.00
A. Welsh	5.00	625.00	\$3,125.00
R. King	17.50	500.00	\$8,750.00
K. Friedman	2.00	510.00	\$1,020.00
M. Forte	2.50	700.00	\$1,750.00
I.A. Ness	20.00	650.00	\$13,000.00
G. Walker	1.50	700.00	\$1,050.00
Total	81.50		\$44,370.00

## FEE DETAIL

Date	Timekeeper	Description	Hours	Rate	Amount
1/6/07	Patrick Moran	Telephone call with R. Aiken regarding bundled T agreement.	0.50	475.00	\$237.50
6/6/07	Patrick Moran	Review consent to assignment with M. Forte and A. Welsh.	1.00	475.00	\$475.00
6/6/07	Mario Forte	Review agreements and note comments and strategy.	1.75	700.00	\$1,225.00
6/6/07	Ian A. Ness	Review agreement.	0.50	650.00	\$325.00
7/6/07	Patrick Moran	Email to M. Nelligan regarding NRG's need to have continuing rights notwithstanding assignment of NRG agreements.	0.25	475.00	\$118.75
7/6/07	Ian A. Ness	Discussion with P. Moran. Review issues.	0.50	650.00	\$325.00
8/6/07	Richard J. King	Liaise and update with P. Moran.	0.25	500.00	\$125.00
8/6/07	Ian A. Ness	Discussion with P. Moran.	0.25	650.00	\$162.50
8/6/07	Patrick Moran	Email to M. Nelligan regarding letter of credit.	0.25	475.00	\$118.75
9/6/07	Andrew Welsh	Review and comment on SocGen Consent Agreement.	0.75	625.00	\$468.75
11/6/07	Ian A. Ness	Discussion with P. Moran.	0.25	650.00	\$162.50
12/6/07	Mario Forte	Discussion regarding consent issues.	0.25	700.00	\$175.00

INVOICE: 728429

# OGILVY RENAULT

WP/SENCRL, 1/1

NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

Date	Timekeeper	Description	Hours	Rate	Amount
13/6/07	Ian A. Ness	Review agreement, comments from A. Welsh and other materials.	1.25	650.00	\$812.50
13/6/07	Richard J. King	Discussion with P. Moran regarding matters prior to financial close; discussion with G. Walker; further discussion with P. Moran.	1.50	500.00	\$750.00
13/6/07	Patrick Moran	Telephone call with R. Aiken regarding Bundled T agreement; telephone call with M. Nelligan regarding status of consent; email to L. Parsons.	0.75	475.00	\$356.25
13/6/07	Mario Forte	Dealing with parameters for change to consent, etc.	0.50	700.00	\$350.00
14/6/07	Ian A. Ness	Consolidate comments.	1.25	650.00	\$812.50
15/6/07	Patrick Moran	Finalize Bundled T agreement and forward same to M. Bristoll for execution.	1.00	475.00	\$475.00
17/6/07	Ian A. Ness	Provide comments.	0.50	650.00	\$325.00
18/6/07	Ian A. Ness	Review agreement.	1.25	650.00	\$812.50
19/6/07	Ian A. Ness	Communications; mark-up of agreement.	1.75	650.00	\$1,137.50
20/6/07	Ian A. Ness	Meeting with P. Moran and A. Welsh; revise agreement and provide mark-up.	2.00	650.00	\$1,300.00
20/6/07	Andrew Welsh	Review I. Ness mark-up of comment; meet I. Ness and P. Moran regarding same; review further I. Ness mark-up.	1.75	625.00	\$1,093.75
21/6/07	Ian A. Ness	Consult P. Moran.	0.25	650.00	\$162.50
22/6/07	Richard J. King	Call with M. Bristoll; get wire instructions; liaise with P. Moran.	0.75	500.00	\$375.00
22/6/07	Andrew Welsh	Office conference with P. Moran; emails regarding consent.	0.50	625.00	\$312.50

INVOICE: 728429



LP / SENCRL, srl

NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

Date	Timekeeper	Description	Hours	Rate	Amount
22/6/07	Patrick Moran	Telephone call with M. Nelligan regarding payment of aid-to-construct and signature pages for consent and bundled T agreement; telephone call and email to M. Bristol regarding same; email exchange with L. Parsons; review revised consent from L. Parsons.	2.00	475.00	\$950.00
22/6/07	Ian A. Ness	Reviewe and revise new draft agreement.	1.50	650.00	\$975.00
24/6/07	Ian A. Ness	Engaged regarding correspondence.	0.25	650.00	\$162.50
24/6/07	Andrew Welsh	Prepare for and participate in conference call with SocGen and MT regarding consent.	1.25	625.00	\$781.25
24/6/07	Patrick Moran	Conference call with A. Welsh, G. Baird and L. Parsons regarding draft consent.	1.00	475.00	\$475.00
25/6/07	Richard J. King	Liaise with P. Moran; liaise with client; get wire instructions.	0.50	500.00	\$250.00
25/6/07	Patrick Moran	Review draft consent received from L. Parsons.	0.50	475.00	\$237.50
25/6/07	Ian A. Ness	Communication regarding agreement.	0.75	650.00	\$487.50
26/6/07	Richard J. King	Email exchanges with P. Moran regarding deadline.	0.50	500.00	\$250.00
26/6/07	Geoffrey Walker	Telephone with P. Moran re LC payment tax issue. Update and finalize tax memo providing advice on Canadian tax treatment.	1.50	700.00	\$1,050.00
26/6/07	Andrew Welsh	Review I. Ness mark-up of redraft; meeting with I. Ness and P. Moran.	0.50	625.00	\$312.50
26/6/07	Ian A. Ness	Reviewing agreement; comments; conference call; providing further comments; office consultation; meeting to discuss.	3.75	650.00	\$2,437.50

INVOICE: 728429

# OGILVY RENAULT

UP/SENCAL/1

NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

Date	Timekeeper	Description	Hours	Rate	Amount
26/6/07	Patrick Moran	Email exchanges with M. Bristoll; review consent with I. Ness and A. Welsh and forward same to M. Bristoll; prepare and forward markups of consent to L. Parsons; conference call with L. Parsons, G. Baird and I. Ness.	4.00	475.00	\$1,900.00
27/6/07	Andrew Welsh	Redraft; office conference with I. Ness.	0.25	625.00	\$156.25
27/6/07	Richard J. King	Liaise with P. Moran and K. Friedman.	0.50	500.00	\$250.00
27/6/07	Ian A. Ness	Dealing with agreement issues and comments; review; office consultation; conference with McCarthys.	3.50	650.00	\$2,275.00
27/6/07	Kelly Friedman	Telephone calls with Pat Moran re: litigation exposure; telephone call with Pat Moran and client.	1.00	510.00	\$510.00
27/6/07	Patrick Moran	Email exchange with B. Israel regarding legal opinion for consent; email exchanges with I. Ness, M. Nelligan, M. Bristoll, R. King and L. Parsons; telephone calls with M. Bristoll regarding consent; telephone call with D. O'Leary (IGPC) regarding delay in signing consent; conference with K. Friedman and subsequent conference calls with M. Bristoll regarding consequences of not executing consent.	4.00	475.00	\$1,900.00

INVOICE: 728429



**OGILVY  
RENAULT**

LLP / SENCRL, s.r.l.

NATURAL RESOURCE GAS LIMITED

01012724-0003

**RE: Ethanol Plant**

Date	Timekeeper	Description	Hours	Rate	Amount
28/6/07	Patrick Moran	Numerous conference calls with M. Bristoll and R. King; review application materials served by IGPC; telephone calls with L. Thacker regarding emergency application by IGPC to assist him in preparing to appear on behalf of NRG; emails to M. Bristoll regarding need to sign consent regarding same; telephone calls from D. O'Leary (IGPC) and telephone call from D. Woodward (Aylmer) to express concern about failure to execute consent; review letter from D. Woodward and forward same to M. Bristoll; telephone call from Board counsel regarding scheduling of emergency application by IGPC; review emergency procedural order and forward same to M. Bristoll.	6.00	475.00	\$2,850.00
28/6/07	Richard J. King	Liaise with M. Bristoll, K. Friedman and P. Moran regarding risks of failing to execute consent and other documentation; consideration of litigation needs of client; liaise with L. Thacker; review motion materials from Aird & Berlis; numerous conversations with client, P. Moran and others regarding motion.	6.75	500.00	\$3,375.00
28/6/07	Kelly Friedman	Discussions with Richard King.	1.00	510.00	\$510.00
28/6/07	Ian A. Ness	Communication with P. Moran, R. King.	0.50	650.00	\$325.00

INVOICE: 728429

# OGILVY RENAULT

LLP / SENCRL, L.P.

NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

Date	Timekeeper	Description	Hours	Rate	Amount
29/6/07	Richard J. King	Listen to Ontario Energy Board motion; numerous conference calls with L. Thacker, M. Bristoll and P. Moran regarding progress of motion, compliance hearing, offers to settle, options for Board, consequences of non-compliance and other matters; obtain Notice of Appeal and Stay Motion precedents.	6.50	500.00	\$3,250.00
29/6/07	Patrick Moran	Numerous conference calls regarding execution of consent and monitoring emergency application brought by IGPC; draft non-disclosure agreement for L. Thacker; commence draft notice of appeal; advice to M. Bristoll and L. Thacker regarding settlement option.	10.00	475.00	\$4,750.00
30/6/07	Patrick Moran	Conference call with M. Bristoll and L. Thacker; conference call with R. King and R. Aiken regarding settlement option; telephone call with M. Bristoll regarding same.	1.75	475.00	\$831.25
30/6/07	Richard J. King	Continuing email exchanges with P. Moran, M. Bristoll and L. Thacker.	0.25	500.00	\$125.00
TOTAL FEES					\$44,370.00

## DISBURSEMENTS - TAXABLE

Photocopies	17.00
Long distance calls	42.44
Conference call	57.65
	<u>\$117.09</u>

INVOICE: 728429



NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

**DISBURSEMENTS - NON TAXABLE**

Provincial Sales Tax	4.65
	<u>\$4.65</u>

**DISBURSEMENT DETAIL - TAXABLE**

Date	Timekeeper	Description	Amount
5/5/07	Patrick Moran	Conference call - ENUNCIATE CONFERCING	19.60
11/5/07	Patrick Moran	Conference call - ENUNCIATE CONFERCING	0.22
22/5/07	Patrick Moran	Conference call - ENUNCIATE CONFERCING	14.83
25/5/07	Patrick Moran	Conference call - ENUNCIATE CONFERCING	23.00
1/6/07	Patrick Moran	Long distance calls 15193518624	13.53
6/6/07	Sandra Vanderbrug	Photocopies	8.50
6/6/07	Sandra Vanderbrug	Photocopies	8.50
13/6/07	Patrick Moran	Long distance calls 15193518624	28.91
TOTAL			<u>\$117.09</u>

**DISBURSEMENT DETAIL - NON TAXABLE**

Date	Timekeeper	Description	Amount
5/5/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERCING	1.60
11/5/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERCING	0.02
22/5/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERCING	1.19
25/5/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERCING	1.84
TOTAL			<u>\$4.65</u>

INVOICE: 728429

# OGILVY RENAULT

LP / S.E.N.C.R.L., s.r.l.

Client: NATURAL RESOURCE GAS LIMITED  
RE: Ethanol Plant  
Matter No.: 01012724-0003

August 21, 2007  
INVOICE: 737740

GST: R111340006

NATURAL RESOURCE GAS LIMITED  
101 Spruce Street East  
P.O. Box 307  
Aylmer, Ontario N5H 2S1

Attention: Mark Bristol  
Chairman

For professional services rendered and disbursements incurred  
for the period ending July 31, 2007

FEES	\$13,850.00
DISBURSEMENTS (Taxable)	117.44
DISBURSEMENTS (Non Taxable)	9.40
GST	888.05
<b>TOTAL FOR THIS INVOICE</b>	<b>\$14,814.89</b>

## COPY

Please return a copy with payment to our address below.

Bank Transfer  
Please remit by Bank Transfer to RBC Financial Group, Main Branch, Royal Bank Plaza, Toronto, Ontario, Canada  
Bank 003, Transit 00002, Acc. No. 106-030-0  
ABA # 021000021  
Swift Code # ROYCCAT2  
Including invoice number on transfer order.

Please attach receipt

Suite 3800  
Royal Bank Plaza, South Tower  
200 Bay Street  
P.O. Box 84  
Toronto, Ontario M5J 2Z4  
Canada

Telephone (416) 216-4000  
Fax (416) 216-3930  
ogilvyrenault.com



NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

**BILLING SUMMARY**

	Hours	Rate	Amount
R. King	17.25	500.00	\$8,625.00
P. Moran	11.00	475.00	\$5,225.00
Total	28.25		\$13,850.00

**FEE DETAIL**

Date	Timekeeper	Description	Hours	Rate	Amount
2/7/07	Patrick Moran	Review transcript from the Ontario Energy Board regarding penalty; finalize draft notice of appeal for L. Thacker.	1.50	475.00	\$712.50
3/7/07	Patrick Moran	Telephone call with L. Thacker and telephone call with M. Bristoll regarding status of consent issue.	0.50	475.00	\$237.50
3/7/07	Richard J. King	Legal research regarding IGPC bypass; liaise with client and L. Thacker; get Union contact information; review letter; note to client on bypass and options for client.	4.00	500.00	\$2,000.00
4/7/07	Patrick Moran	Conferences with R. King and L. Thacker regarding options for NRG; review franchise agreement and applicable legislation, email to R. King.	2.00	475.00	\$950.00
4/7/07	Richard J. King	Numerous emails with client on regulatory issues - bypass, requirement for written order, rate implications of proposals; liaise with P. Moran and L. Thacker on numerous issues; get franchise agreements and forward same.	3.75	500.00	\$1,875.00

INVOICE: 737740

# OGILVY RENAULT

11/17/2007

NATURAL RESOURCE GAS LIMITED

01012724-0003

RE: Ethanol Plant

Date	Timekeeper	Description	Hours	Rate	Amount
5/7/07	Richard J. King	Conference calls with M. Bristoll, P. Moran and L. Thacker regarding settlement, Scenario 2, and letter from IGPC; review materials from other side; review provisions of OEB Act regarding transfer of leave to construct; discussion with R. Aiken.	3.00	500.00	\$1,500.00
5/7/07	Patrick Moran	Telephone calls with L. Thacker; email exchanges with L. Thacker regarding settlement; conference call with L. Thacker and M. Bristoll regarding requirement for lender consent.	2.00	475.00	\$950.00
6/7/07	Patrick Moran	Telephone calls with R. King and L. Thacker; review correspondence from D. O'Leary and provide advice on reply correspondence.	1.00	475.00	\$475.00
6/7/07	Richard J. King	Numerous calls with L. Thacker, M. Bristoll and P. Moran regarding settlement and Scenario 2 offer; review correspondence; voicemails from client.	2.50	500.00	\$1,250.00
11/7/07	Richard J. King	Discussion with M. Bristoll.	0.25	500.00	\$125.00
17/7/07	Richard J. King	Review emails; call from M. Bristoll; review Aird letter.	0.50	500.00	\$250.00
17/7/07	Patrick Moran	Telephone call with S. Stoll regarding next steps; telephone call with L. Thacker regarding gas delivery contract; email to M. Bristoll regarding IGPC obligations.	1.50	475.00	\$712.50
18/7/07	Richard J. King	Call from M. Bristoll; review email regarding aid-to-construct; review Pipeline Cost and Recovery Agreement; liaise with P. Moran; review draft letter.	2.50	500.00	\$1,250.00

INVOICE: 737740

**OGILVY  
RENAULT**

UP/SENCAL/SL

NATURAL RESOURCE GAS LIMITED

01012724-0003

**RE: Ethanol Plant**

Date	Timekeeper	Description	Hours	Rate	Amount
18/7/07	Patrick Moran	Emails to M. Bristoll regarding "take on pay" question; email to L. Thacker regarding questions about NRG agreement; email to L. Thacker regarding draft letter to IGPC regarding requirement by IGPC to produce aid to construct and letter of credit.	1.00	475.00	\$475.00
19/7/07	Patrick Moran	Telephone call with S. Stoll regarding IGPC letter regarding timing of pipeline and voicemail to L. Thacker.	0.50	475.00	\$237.50
20/7/07	Patrick Moran	Review draft letter to IGPC from L. Thacker and email to L. Thacker regarding same.	0.25	475.00	\$118.75
20/7/07	Richard J. King	Review draft letter from L. Thacker with P. Moran.	0.50	500.00	\$250.00
23/7/07	Patrick Moran	Review letter from IGPC regarding letter of credit; telephone call with L. Thacker regarding same and follow-up emails.	0.75	475.00	\$356.25
23/7/07	Richard J. King	Telephone call with P. Moran.	0.25	500.00	\$125.00
<b>TOTAL FEES</b>					<b>\$13,850.00</b>

**DISBURSEMENTS - TAXABLE**

Conference call	117.44
	<b>\$117.44</b>

INVOICE: 737740

**OGILVY  
RENAULT**

LP/SENCRL, s.r.l

NATURAL RESOURCE GAS LIMITED

01012724-0003

**RE: Ethanol Plant****DISBURSEMENTS - NON TAXABLE**

Provincial Sales Tax	9.40
	<b>\$9.40</b>

**DISBURSEMENT DETAIL - TAXABLE**

Date	Timekeeper	Description	Amount
13/6/07	Richard J. King	Conference call - ENUNCIATE CONFERENCING	38.49
29/6/07	Patrick Moran	Conference call - ENUNCIATE CONFERENCING	34.47
29/6/07	Patrick Moran	Conference call - ENUNCIATE CONFERENCING	15.72
29/6/07	Patrick Moran	Conference call - ENUNCIATE CONFERENCING	0.16
29/6/07	Patrick Moran	Conference call - ENUNCIATE CONFERENCING	15.96
30/6/07	Patrick Moran	Conference call - ENUNCIATE CONFERENCING	10.56
30/6/07	Patrick Moran	Conference call - ENUNCIATE CONFERENCING	2.08
TOTAL			<b>\$117.44</b>

**DISBURSEMENT DETAIL - NON TAXABLE**

Date	Timekeeper	Description	Amount
13/6/07	Richard J. King	Provincial Sales Tax - ENUNCIATE CONFERENCING	3.08
29/6/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERENCING	2.76
29/6/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERENCING	1.26
29/6/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERENCING	0.01
29/6/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERENCING	1.28
30/6/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERENCING	0.84
30/6/07	Patrick Moran	Provincial Sales Tax - ENUNCIATE CONFERENCING	0.17
TOTAL			<b>\$9.40</b>

INVOICE: 737740



**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
12-Jun-06	Review email from R. King re: IGPC information request	0.50	\$ 295.00	\$ 147.50
14-Jun-06	Meeting w R. Aiken & P. Moran regarding Ethanol facilities, meeting w Ethanol Plant representatives	5.00	\$ 295.00	\$ 1,475.00
20-Jun-06	Review email & attachments from R. King wrt precedent capital contribution agreements & other gas agreements	5.00	\$ 295.00	\$ 1,475.00
22-Jun-06	Review email from R. King	3.50	\$ 295.00	\$ 1,032.50
15-Jul-06	Review Aiken & Associated invoice # 618-2006 DATED June 30, 2006.	0.10	\$ 295.00	\$ 29.50
19-Jul-06	Discussion w R. King re: items to do as a result of meeting w Ethanol	1.00	\$ 295.00	\$ 295.00
21-Jul-06	Review of public meeting notice for proposed pipeline	0.50	\$ 295.00	\$ 147.50
22-Aug-06	Telephone call with P. Moran & S. Stoll wrt Cost Recovery Agreement	0.75	\$ 295.00	\$ 221.25
23-Aug-06	Telephone call w P. Moran regarding meeting scheduled for August 25 & wrt conversation w E. Laratta of Senes	0.75	\$ 295.00	\$ 221.25
23-Aug-06	Review email from B Isreal wrt letter of credit	0.10	\$ 295.00	\$ 29.50
25-Aug-06	Meeting w P. Moran wrt construction process, meeting with IGPC representatives regarding pipeline	12.00	\$ 295.00	\$ 3,540.00
1-Sep-06	Discussion w P. Moran wrt letter sent to OEB by IGPC	1.00	\$ 295.00	\$ 295.00
5-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
5-Sep-06	Review Ogilvy Renault invoice # 633876 dated July 13, 2006	0.20	\$ 295.00	\$ 59.00
5-Sep-06	Review Ogilvy Renault invoice # 633876 dated August 16, 2006	0.20	\$ 295.00	\$ 59.00
6-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
7-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
7-Sep-06	Telephone call w P. Moran wrt letter from Town of Aylmer to OEB	0.50	\$ 295.00	\$ 147.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
8-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
8-Sep-06	discussions w R. King & P. Moran regarding OEB meeting & correspondence from S. Stoll & Town of Aylmer Mayor	1.00	\$ 295.00	\$ 295.00
8-Sep-06	Meeting w P. Moran, E. Larratta of SENES to review draft environmental report for pipeline group, meeting w P. Moran and IPGC at OEB with Board Vice-Chair to discuss status and timing of Leave to Construct application	12.00	\$ 295.00	\$ 3,540.00
12-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
12-Sep-06	Meeting in Aylmer w P. Moran, Mayor of Town of Aylmer & Town of Aylmer Administrator	5.00	\$ 295.00	\$ 1,475.00
13-Sep-06	Telephone call w Pat Moran wrt capital cost estimate	0.50	\$ 295.00	\$ 147.50
14-Sep-06	Telephone call w P Moran regarding approach to Capital Cost	0.25	\$ 295.00	\$ 73.75
14-Sep-06	Telephone call w title searcher re OEB requirements	0.30	\$ 295.00	\$ 88.50
18-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
18-Sep-06	Telephone call w M. Moran	0.25	\$ 295.00	\$ 73.75
20-Sep-06	Review of Pipeline Cost Recovery Agreement	5.00	\$ 295.00	\$ 1,475.00
20-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
20-Sep-06	Telephone w R. King	0.50	\$ 295.00	\$ 147.50
20-Sep-06	Review SENES environmental report	5.00	\$ 295.00	\$ 1,475.00
24-Sep-06	Review email correspondence from P. Moran & telephone call w P. Moran re capitl cost estimate, draft agreements, draft Leave to Construct application.	2.00	\$ 295.00	\$ 590.00
24-Sep-06	Review revised Cost Recovery Agreement	1.50	\$ 295.00	\$ 442.50
25-Sep-06	Project Meeting w A. Geden	3.00	\$ 295.00	\$ 885.00

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
25-Sep-06	Meeting w P. Moran & IGPC, teleconference w Town of Aylmer	4.00	\$ 295.00	\$ 1,180.00
26-Sep-06	Review of capital cost estimate, draft agreements & draft Leave to Construct Application	5.00	\$ 295.00	\$ 1,475.00
27-Sep-06	Meeting with A. Geden of AECON	6.00	\$ 295.00	\$ 1,770.00
29-Sep-06	Aid Modeling/Cost Allocation/Rate Design	1.00	\$ 295.00	\$ 295.00
29-Sep-06	Teleconference w P. Moran & A. Geden of AECON to review RFQ process and time line. Conference call w P. Moran, IGPC, AECON & Town of Aylmer re: weekly update, f/u conversation w A. Geden & P. Moran	3.25	\$ 295.00	\$ 958.75
4-Oct-06	Telephone call w P. Moran regarding IGPC comments on distribution agreement, AECON letter regarding estimate & sole-sourcing question	2.50	\$ 295.00	\$ 737.50
5-Oct-06	O&M, Bundled T Contract, Contract Review	1.00	\$ 295.00	\$ 295.00
5-Oct-06	Review Ogilvy Renault invoice # 648627 dated September 15, 2006	0.05	\$ 295.00	\$ 14.75
5-Oct-06	Review Harrison Pensa LLP invoice # 128596 dated September 27, 2006	0.10	\$ 295.00	\$ 29.50
5-Oct-06	Review Aiken & Associated invoice # 632-2006 DATED June 30, 2006.	0.10	\$ 295.00	\$ 29.50
6-Oct-06	O&M, Bundled T Contract, Contract Review	1.00	\$ 295.00	\$ 295.00
6-Oct-06	Telephone call with P. Moran & A. Geden, conference call w Town of Aylmer, IGPC & NRG	3.00	\$ 295.00	\$ 885.00
10-Oct-06	O&M, Bundled T Contract, Contract Review	1.00	\$ 295.00	\$ 295.00
10-Oct-06	Title Search preparation	2.00	\$ 295.00	\$ 590.00
10-Oct-06	Telephone call w P. Moran & H. Adams	1.00	\$ 295.00	\$ 295.00
12-Oct-06	Review email from P. Moran regarding Cost Recovery Agreement & Draft Leave to Construct Application	1.50	\$ 295.00	\$ 442.50
12-Oct-06	Review Route Map from SENES	1.00	\$ 295.00	\$ 295.00
13-Oct-06	Telephone call w P. Moran & H. Adams regarding letter agreement	0.50	\$ 295.00	\$ 147.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
13-Oct-06	Conference call w P. Moran, IGPC & Town of Aylmer wrt status report, discuss next steps & finalize Leave to Construct application for filing	2.00	\$ 295.00	\$ 590.00
15-Oct-06	Review AUE Utility Engineering invoice # 262 dated 09/27/2006	0.20	\$ 295.00	\$ 59.00
17-Oct-06	Review revisions to Cost Recovery Agreement w P. Moran	1.00	\$ 295.00	\$ 295.00
20-Oct-06	O&M, Bundled T Contract, Contract Review	1.00	\$ 295.00	\$ 295.00
20-Oct-06	Telephone call with P. Moran, A. Geden, S. Stoll, M. Adams regarding Pipe Order	-	\$ 295.00	\$ -
24-Oct-06	O&M, Bundled T Contract, Contract Review	1.00	\$ 295.00	\$ 295.00
24-Oct-06	Review of revised Pipeline Cost Recovery Agreement	1.50	\$ 295.00	\$ 442.50
27-Oct-06	Review Harrison Pensa LLP invoice # 128871 dated October 17, 2007	0.10	\$ 295.00	\$ 29.50
27-Oct-06	Conference call w P. Moran & IGPC, f/u call with P. Moran wrt Thames Centre transmission line concerns.	2.00	\$ 295.00	\$ 590.00
31-Oct-06	Review of AECON proposal for sole source contract & teleconference w A. Geden & P. Moran	0.75	\$ 295.00	\$ 221.25
1-Nov-06	Review email from P. Moran wrt service requirements for notice of application	0.25	\$ 295.00	\$ 73.75
3-Nov-06	Conference call	-	\$ 295.00	\$ -
5-Nov-06	Review SENES environmental report	1.00	\$ 295.00	\$ 295.00
5-Nov-06	Review email from P. Moran re: SENES environmental report	0.30	\$ 295.00	\$ 88.50
9-Nov-06	Telephone call w P. Moran wrt Thames Centre transmission line concerns, conference call w P. Moran & H. Adams re: Thames Centre transmission line concerns	0.75	\$ 295.00	\$ 221.25
10-Nov-06	Weekly Conference call w P. Moran, A. Geden, Town of Aylmer & IGPC	1.00	\$ 295.00	\$ 295.00
13-Nov-06	Review AUE Utility Engineering invoice # 383 dated 10/25/2006	0.20	\$ 295.00	\$ 59.00

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
13-Nov-06	Review Ogilvy Renault invoice # 655974 dated October 17, 2006	0.20	\$ 295.00	\$ 59.00
14-Nov-06	Review email from P. Moran regarding Leave to Construct Application intervenors, & procedures	0.30	\$ 295.00	\$ 88.50
15-Nov-06	Review Aiken & Associated Invoice # 635-2006 dated October 31, 2006.	0.10	\$ 295.00	\$ 29.50
15-Nov-06	Review Union Pipeline location agreement	1.00	\$ 295.00	\$ 295.00
16-Nov-06	Review Leave to Construct Application	6.00	\$ 295.00	\$ 1,770.00
16-Nov-06	Telephone call w S. Millar regarding Delivery of Notice & Franchise Agreements, teleconference w P. Moran & A. Geden	1.00	\$ 295.00	\$ 295.00
17-Nov-06	Weekly Conference call w P. Moran, A. Geden, Town of Aylmer & IGPC, Discussion w S. Millar regarding service	1.50	\$ 295.00	\$ 442.50
20-Nov-06	Telephone call w S. Millar wrt finalization of service arrangements	0.50	\$ 295.00	\$ 147.50
21-Nov-06	Review emails wrt Thames Centre proposed conference call w local municipalities	1.50	\$ 295.00	\$ 442.50
22-Nov-06	Review of email from P. Moran wrt Municipalities conference call	0.30	\$ 295.00	\$ 88.50
22-Nov-06	Telephone call w P. Moran wrt conference call w local municipalities	0.25	\$ 295.00	\$ 73.75
23-Nov-06	Conference call w P. Moran, S. Millar re publication of notice in L'Observateur, f/u conversation w S. Millar	1.00	\$ 295.00	\$ 295.00
23-Nov-06	Review email from A. Geden wrt SENES distribution list	0.10	\$ 295.00	\$ 29.50
24-Nov-06	Review email & attachement from M. Kotrly	3.00	\$ 295.00	\$ 885.00
27-Nov-06	Review Martin Malette invoice # 2378 dated Nov 20, 2006	0.10	\$ 295.00	\$ 29.50
27-Nov-06	Telephone call w P. Moran & S. Millar re affidavit of service, weekly conference call	2.00	\$ 295.00	\$ 590.00
27-Nov-06	Affidavit of Service	2.00	\$ 295.00	\$ 590.00

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
28-Nov-06	Review email from P. Moran re letter to OEB from Middlesex County	1.00	\$ 295.00	\$ 295.00
28-Nov-06	Review email from A. Geden wrt County of Middlesex	0.10	\$ 295.00	\$ 29.50
29-Nov-06	Telephone call w P. Moran & H. Adams	1.00	\$ 295.00	\$ 295.00
30-Nov-06	Telephone call w P. Moran re preparation for Technical Conference & Middlesex County concerns	1.00	\$ 295.00	\$ 295.00
30-Nov-06	Review interrogatories for IGPC & OEB Staff	3.00	\$ 295.00	\$ 885.00
30-Nov-06	Affidavid of Service	2.00	\$ 295.00	\$ 590.00
1-Dec-06	Leave to Construct Application Hearing Preparation	1.00	\$ 295.00	\$ 295.00
1-Dec-06	Weekly Conference Call w P. Moran	1.00	\$ 295.00	\$ 295.00
1-Dec-06	Review email from A. Geden wrt Union Gas	0.10	\$ 295.00	\$ 29.50
1-Dec-06	Review email from A. Geden wrt landowner correspondence	0.20	\$ 295.00	\$ 59.00
1-Dec-06	Review email from A. Geden wrt Union Gas	0.10	\$ 295.00	\$ 29.50
1-Dec-06	Prepare email to S. Stoll re Union Gas meeting	0.10	\$ 295.00	\$ 29.50
3-Dec-06	Review email from A. Geden wrt landowner correspondence	0.30	\$ 295.00	\$ 88.50
4-Dec-06	Prepare for meeting of December 4, 2006	5.00	\$ 295.00	\$ 1,475.00
4-Dec-06	Meeting w Union Gas wrt custody transfer	2.00	\$ 295.00	\$ 590.00
4-Dec-06	Review email from A. Geden wrt Municipality of Thames Centre	0.10	\$ 295.00	\$ 29.50
5-Dec-06	Conference Call w P. Moran, R.. Aiken re: Leave to Construct Application Hearing	0.75	\$ 295.00	\$ 221.25
5-Dec-06	Meeting w P. Moran, A. Geden & SENES to review interrogatories and prepare for technical conference	12.00	\$ 295.00	\$ 3,540.00
5-Dec-06	Prepare email to A. Geden wrt Environmental Permits	0.10	\$ 295.00	\$ 29.50
6-Dec-06	Leave to Construct Application Hearing Preparation	1.00	\$ 295.00	\$ 295.00
6-Dec-06	Review L'Observateur Invoice # 1780 dated 11/28/2006	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
6-Dec-06	Telephone conversation w P. Moran re SENES retainer for technical conference & hearing	1.00	\$ 295.00	\$ 295.00
7-Dec-06	Leave to Construct Application Hearing Preparation	1.00	\$ 295.00	\$ 295.00
7-Dec-06	Attendance at Technical Conference	12.00	\$ 295.00	\$ 3,540.00
8-Dec-06	Weekly Ethanol Conference Call	1.00	\$ 295.00	\$ 295.00
12-Dec-06	Review TSSA invoice # P0610-18532 dated Oct 31, 2006	0.10	\$ 295.00	\$ 29.50
12-Dec-06	Attendance at witness preparation meeting	12.00	\$ 295.00	\$ 3,540.00
13-Dec-06	Review of Bid Package	5.00	\$ 295.00	\$ 1,475.00
15-Dec-06	Review London Free Press invoice # 013423061202 dated Dec 02, 2006	0.10	\$ 295.00	\$ 29.50
15-Dec-06	Weekly Ethanol Conference Call & telephone call w P. Moran wrt hearing	2.00	\$ 295.00	\$ 590.00
17-Dec-06	Leave to Construct Application Hearing Preparation	1.00	\$ 295.00	\$ 295.00
18-Dec-06	Hearing Hearing Attendance	16.00	\$ 295.00	\$ 4,720.00
18-Dec-06	Attendance at OEB for Leave to Construct Hearing	12.00	\$ 295.00	\$ 3,540.00
19-Dec-06	Review email from P. Moran wrt Bid Package	2.00	\$ 295.00	\$ 590.00
20-Dec-06	Draft Delivery Contract review	1.00	\$ 295.00	\$ 295.00
20-Dec-06	Review FKS Land Surveyors Invoice # 06- 426 dated December 13, 2006	0.10	\$ 295.00	\$ 29.50
22-Dec-06	Weekly Conference Call	0.50	\$ 295.00	\$ 147.50
23-Dec-06	Review email from A. Geden wrt Weekly Conference Call	0.10	\$ 295.00	\$ 29.50
28-Dec-06	Meeting w. P. Moran to review pipeline contract	12.00	\$ 295.00	\$ 3,540.00
29-Dec-06	Meeting w. P. Moran to review pipeline agreements	12.00	\$ 295.00	\$ 3,540.00
3-Jan-07	Review Ogilvy Renault Invoice # 673462 dated December 14, 2006	0.20	\$ 295.00	\$ 59.00
3-Jan-07	Review Ogilvy Renault Invoice # 665207 dated November 17, 2006	0.20	\$ 295.00	\$ 59.00
3-Jan-07	Review email from A. Geden wrt Construction Tender	0.10	\$ 295.00	\$ 29.50
5-Jan-07	Weekly Ethanol Conference call, f/u with P. Moran & A. Geden of AECON	1.50	\$ 295.00	\$ 442.50

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
6-Jan-07	Review Gowlings invoice # 1613661 dated December 20, 2006	0.10	\$ 295.00	\$ 29.50
7-Jan-07	Review of Pipeline Depreciation	3.00	\$ 295.00	\$ 885.00
8-Jan-07	Review email from A. Geden wrt Municipality of Thames Centre	0.10	\$ 295.00	\$ 29.50
10-Jan-07	Conference call with Pat Moran & Randy Aiken	1.00	\$ 295.00	\$ 295.00
10-Jan-07	Telephone conference with P. Moran & R. Aiken wrt pipeline depreciation	1.00	\$ 295.00	\$ 295.00
11-Jan-07	Review email from A. Geden wrt Decommissioning	0.30	\$ 295.00	\$ 88.50
12-Jan-07	Weekly Ethanol Conference call, f/u with P. Moran & A. Geden of AECON, review of procedural order by OEB with P. Moran	2.00	\$ 295.00	\$ 590.00
15-Jan-07	Review Aiken & Associated invoice # 642-2006 dated December 29, 2006.	0.10	\$ 295.00	\$ 29.50
15-Jan-07	Review AUE Utility Engineering invoice # 315 dated 12/31/2006	0.15	\$ 295.00	\$ 44.25
16-Jan-07	Conference call w P. Moran & R. Aiken wrt deprecation of pipeline	1.00	\$ 295.00	\$ 295.00
18-Jan-07	Conference call w P. Moran & R. Aiken wrt deprecation of pipeline	1.00	\$ 295.00	\$ 295.00
19-Jan-07	Weekly Ethanol Conference call, f/u phone call w P. Moran	1.00	\$ 295.00	\$ 295.00
20-Jan-07	Review of draft Bundled T Service Agreement	2.00	\$ 295.00	\$ 590.00
23-Jan-07	Review of draft Cost Recovery Agreement	2.00	\$ 295.00	\$ 590.00
24-Jan-07	Telephone call w P. Moran wrt draft Cost Recovery Agreement & f/u	3.00	\$ 295.00	\$ 885.00
25-Jan-07	Review of Senes Consultants Limited invoice # 21965 dated January 18, 2007	0.25	\$ 295.00	\$ 73.75
25-Jan-07	Review of Viva Voce Reporting Ltd. invoice dated 12/31/26	0.20	\$ 295.00	\$ 59.00
25-Jan-07	Telephone call w P. Moran & f/u	1.00	\$ 295.00	\$ 295.00
26-Jan-07	Weekly Ethanol Conference Call & telephone calls with P. Moran wrt agreements & decommissioning issues & f/u	4.00	\$ 295.00	\$ 1,180.00
26-Jan-07	Review email from A. Geden	0.10	\$ 295.00	\$ 29.50



**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
29-Jan-07	Telephone call w Randy Aiken re: decomissioning cost recovery	2.25	\$ 295.00	\$ 663.75
29-Jan-07	Telephone call w P. Moran wrt agreement revisions & f/u	1.00	\$ 295.00	\$ 295.00
30-Jan-07	Review of A.S.A.P. Reporting Services Inc. invoice # 181 dated 01/22/2007	0.20	\$ 295.00	\$ 59.00
31-Jan-07	Review of Olgilvy Renault LLP invoice # 680927 dated January 17, 2007	0.30	\$ 295.00	\$ 88.50
31-Jan-07	Telephone call w P. Moran & B. Isreal wrt agreements & f/u	2.00	\$ 295.00	\$ 590.00
31-Jan-07	Telephone call w & email exchanges & review w P. Moran relating to finalization of agreements for execution	3.00	\$ 295.00	\$ 885.00
1-Feb-07	Review email from A. Geden wrt Survey	0.20	\$ 295.00	\$ 59.00
1-Feb-07	Review email from A. Geden wrt Survey	0.10	\$ 295.00	\$ 29.50
12-Feb-07	Review of Olgilvy Renault LLP invoice # 687364 dated February 6, 2007	0.30	\$ 295.00	\$ 88.50
12-Feb-07	Review email from A. Geden wrt Construction Tender	0.20	\$ 295.00	\$ 59.00
13-Feb-07	Review email from A. Geden wrt Municipality of Thames Centre	0.10	\$ 295.00	\$ 29.50
13-Feb-07	Review email from A. Geden wrt Municipality of Thames Centre	0.20	\$ 295.00	\$ 59.00
15-Feb-07	Review of Aiken & Associates invoice # 21965 dated January 18, 2007	0.10	\$ 295.00	\$ 29.50
16-Feb-07	Review of Integrated Grain Processors Co- Operative Inc. cost recovery summary & invoice dated February 16, 2007	1.00	\$ 295.00	\$ 295.00
19-Feb-07	Review of Integrated Grain Processors Co- Operative Inc. cost recovery summary & invoice dated February 19, 2007	1.00	\$ 295.00	\$ 295.00
25-Feb-07	Review of A.S.A.P. Reporting Services Inc. invoice # 304 dated 02/20/2007	0.20	\$ 295.00	\$ 59.00
1-Mar-07	Review of AUE Utility Engineering invoice 347 dated 02/20/2007	0.20	\$ 295.00	\$ 59.00
1-Mar-07	Review of Doyle Welding Consultants invoice # 1249 dated Dec 18, 2006	0.20	\$ 295.00	\$ 59.00

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
8-Mar-07	Review email from A. Geden wrt Pipe Order	0.20	\$ 295.00	\$ 59.00
9-Mar-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
10-Mar-07	Review of A.S.A.P. Reporting Services Inc. invoice # 366 dated 02/20/2007	0.20	\$ 295.00	\$ 59.00
10-Mar-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
10-Mar-07	Prepare email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Review of Bundled T Contract	3.50	\$ 295.00	\$ 1,032.50
12-Mar-07	Review email from A. Geden wrt Pipe Order	0.50	\$ 295.00	\$ 147.50
12-Mar-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Review email from A. Geden wrt Construction Tender	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Review email from A. Geden wrt Construction Tender	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Review email from A. Geden wrt Construction Tender	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Review email from A. Geden wrt Stantec Consulting & Permits	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Review email from A. Geden wrt Stantec Consulting & Permits	0.10	\$ 295.00	\$ 29.50
12-Mar-07	Prepare email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
13-Mar-07	Prepare email to B. Isreal wrt Letter of Credit	0.45	\$ 295.00	\$ 132.75
13-Mar-07	Review email from A. Geden wrt Municipality of Thames Centre	0.30	\$ 295.00	\$ 88.50
13-Mar-07	Review email from B Isreal wrt letter of credit	0.50	\$ 295.00	\$ 147.50
14-Mar-07	Telephone conversation w Bob Isreal	0.50	\$ 295.00	\$ 147.50
14-Mar-07	Review email from A. Geden wrt Municipality of Thames Centre	0.10	\$ 295.00	\$ 29.50
14-Mar-07	Review email from A. Geden wrt Municipality of Thames Centre	0.10	\$ 295.00	\$ 29.50
16-Mar-07	Review email from A. Geden wrt Pipe Order	0.20	\$ 295.00	\$ 59.00
16-Mar-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
19-Mar-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
19-Mar-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
19-Mar-07	Prepare email to A. Geden wrt Union Gas	0.10	\$ 295.00	\$ 29.50
19-Mar-07	Prepare email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
20-Mar-07	Meeting w Union Gas & A. Geden	2.00	\$ 295.00	\$ 590.00
26-Mar-07	Review of Bundled T Contract	2.50	\$ 295.00	\$ 737.50
27-Mar-07	Review of Bundled T Contract	5.00	\$ 295.00	\$ 1,475.00
28-Mar-07	Review of Bundled T Contract	2.00	\$ 295.00	\$ 590.00
28-Mar-07	Review of Integrated Grain Processors Co-Operative Inc. cost recovery summary & invoice dated March 28, 2007	0.50	\$ 295.00	\$ 147.50
29-Mar-07	Review of Bundled T Contract	0.25	\$ 295.00	\$ 73.75
30-Mar-07	review of FKS Land Surveyor invoice dated 3/21/2007	0.50	\$ 295.00	\$ 147.50
5-Apr-07	Review email from A. Geden	0.10	\$ 295.00	\$ 29.50
19-Apr-07	Meeting w P. Moran, V. Helbronner, G. Walker regarding construction tender, letter of credit tax issue, bundled T contract and consent to assignment	12.00	\$ 295.00	\$ 3,540.00
19-Apr-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
20-Apr-07	Review email & attachments from G. Walker	2.00	\$ 295.00	\$ 590.00
20-Apr-07	Review email from V. Helbronner wrt Consent & Acknowledgement Agreement	3.00	\$ 295.00	\$ 885.00
20-Apr-07	Review email from V. Helbronner to B. Isreal wrt Consent & Acknowledgement Agreement	0.10	\$ 295.00	\$ 29.50
23-Apr-07	Prepare informatin package for B. Isreal	2.00	\$ 295.00	\$ 590.00
23-Apr-07	Review email from B Isreal to V. Helbronner	0.10	\$ 295.00	\$ 29.50
23-Apr-07	Review email from V. Helbronner to B. Isreal wrt Consent & Acknowledgement Agreement	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
24-Apr-07	Conference call with Pat Moran, B. Isreal & V. Helbronner regarding consent for assignment	1.00	\$ 295.00	\$ 295.00
24-Apr-07	Review email from V. Helbronner to B. Isreal wrt letter of credit	0.10	\$ 295.00	\$ 29.50
25-Apr-07	Review email from B Isreal to V. Helbronner	0.10	\$ 295.00	\$ 29.50
25-Apr-07	Review email from V. Helbronner to B. Isreal wrt letter of credit	0.10	\$ 295.00	\$ 29.50
25-Apr-07	Review email from V. Helbronner to B. Isreal wrt Consent & Acknowledgement Agreement	0.10	\$ 295.00	\$ 29.50
27-Apr-07	Review email from P. Moran	0.50	\$ 295.00	\$ 147.50
30-Apr-07	Review email from A. Geden wrt Stantec Consulting & Permits	0.10	\$ 295.00	\$ 29.50
1-May-07	Review email from A. Geden	0.10	\$ 295.00	\$ 29.50
3-May-07	Review email from A. Geden	0.10	\$ 295.00	\$ 29.50
3-May-07	Review email from A. Geden wrt timelines	0.50	\$ 295.00	\$ 147.50
7-May-07	Telephone call w Pat Moran regarding pipeline construction timing issues, bundled T agreement	1.00	\$ 295.00	\$ 295.00
23-May-07	Review email & attachments from G. Walker	1.00	\$ 295.00	\$ 295.00
24-May-07	Review email & attachments from G. Walker	0.50	\$ 295.00	\$ 147.50
25-May-07	Review email from A. Geden wrt feeder line for Ethanol Plant	0.10	\$ 295.00	\$ 29.50
28-May-07	Review email from A. Geden wrt feeder line for Ethanol Plant	0.20	\$ 295.00	\$ 59.00
25-Jun-07	Review draft letter from G. Walker	1.00	\$ 295.00	\$ 295.00
26-Jun-07	Review of email from P. Moran wrt contracts	2.00	\$ 295.00	\$ 590.00
27-Jun-07	Review email from B Isreal re Aird Berlis email of June 26, 2007	0.10	\$ 295.00	\$ 29.50
27-Jun-07	Review email from B Isreal to P. Moran	0.10	\$ 295.00	\$ 29.50
27-Jun-07	Review email from B Isreal to P. Moran	0.10	\$ 295.00	\$ 29.50
28-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
28-Jun-07	discussions w R King, L. Thacker re: Emergency Hearing	2.00	\$ 295.00	\$ 590.00

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
28-Jun-07	Receipt of Affidavits of Gordon Baird, Martin Kovnats, Heather Adams and Notice of Motion re; Emergency Notice of Hearing	1.00	\$ 295.00	\$ 295.00
29-Jun-07	Review of letter from Aird & Berlis to OEB Chair Howard Wetston	0.50	\$ 295.00	\$ 147.50
29-Jun-07	Review of letter from Lerner LLP to P. Moran	0.50	\$ 295.00	\$ 147.50
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
29-Jun-07	OEB Emergency Hearing	14.00	\$ 295.00	\$ 4,130.00
30-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
30-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
30-Jun-07	Review email from L. Thacker	-	\$ 295.00	\$ -
30-Jun-07	OEB Emergency Hearing	5.00	\$ 295.00	\$ 1,475.00
30-Jun-07	Review email from R. King wrt scenarios	1.00	\$ 295.00	\$ 295.00
1-Jul-07	OEB Emergency Hearing	3.00	\$ 295.00	\$ 885.00
2-Jul-07	OEB Emergency Hearing	5.00	\$ 295.00	\$ 1,475.00
3-Jul-07	Review email from R. King	0.20	\$ 295.00	
3-Jul-07	Review email from R. Aiken wrt rates	0.10	\$ 295.00	
3-Jul-07	Review email from R. Latiff on behalf of L. Thacker	-	\$ 295.00	\$ -
3-Jul-07	Review of email from R. King	0.10	\$ 295.00	\$ 29.50
4-Jul-07	Review email from R. King wrt scenarios	0.30	\$ 295.00	\$ 88.50
4-Jul-07	Review email from R. Aiken wrt rates	1.00	\$ 295.00	\$ 295.00
4-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
4-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
4-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
4-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
4-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
4-Jul-07	Discussions w Randy Aiken	0.50	\$ 295.00	\$ 147.50
5-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
5-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from P. Moran	0.50	\$ 295.00	\$ 147.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from R. Latiff on behalf of L. Thacker wrt letter to Mr. O'Leary of Aird & Berlis LLP	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
9-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
9-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
9-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
10-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
11-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
11-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
11-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
13-Jul-07	Review email from L. Thacker wrt letter of July 12, 2007 from Aird & Berlis LLP	0.10	\$ 295.00	\$ 29.50
13-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
16-Jul-07	Review email from A. Geden wrt proposed pipeline alignment	0.10	\$ 295.00	\$ 29.50
17-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
18-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
18-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
18-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
18-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
19-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
20-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
20-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
20-Jul-07	Review letter from L. Thacker to Aird & Berlis LLP	0.30	\$ 295.00	\$ 88.50
23-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
23-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
24-Jul-07	Meeting w BNS wrt letter of credit & project financing	3.00	\$ 295.00	\$ 885.00
24-Jul-07	Review of email from BNS	0.10	\$ 295.00	
24-Jul-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
25-Jul-07	Review email from A. Geden wrt Pipeline Decommissioning	0.20	\$ 295.00	\$ 59.00
31-Jul-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
31-Jul-07	Discussions w Bob Isreal re: L/C	1.00	\$ 295.00	\$ 295.00
2-Aug-07	Review of Gas Delivery Contract & Pipeline Cost Recovery Agreement	3.00	\$ 295.00	\$ 885.00
2-Aug-07	Prepare email to A. Geden wrt pipe order quotation or sourcing	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
7-Aug-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
10-Aug-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
14-Aug-07	Attendance at Public meeting for proposed Ethanol Pipeline	5.00	\$ 295.00	\$ 1,475.00
15-Aug-07	Telephone call from L. Thacker	0.20	\$ 295.00	\$ 59.00
16-Aug-07	Review email from B Isreal re Cost Recovery Agreement	0.50	\$ 295.00	\$ 147.50
17-Aug-07	Telephone call from L. Thacker	0.10	\$ 295.00	\$ 29.50
22-Aug-07	Review email from B Isreal wrt letter of credit	0.10	\$ 295.00	\$ 29.50
24-Aug-07	Prepare email to A. Geden wrt pipe order	0.10	\$ 295.00	\$ 29.50
24-Aug-07	Prepare email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
24-Aug-07	Prepare email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
25-Aug-07	Review letter from B. Isreal re: Pipeline Cost Recovery Agreement & Gas Delivery Contract	2.00	\$ 295.00	\$ 590.00
10-Sep-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
11-Sep-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
13-Sep-07	Prepare for meeting with L. Thacker	5.00	\$ 295.00	\$ 1,475.00
13-Sep-07	Prepare email to A. Geden wrt pipe order technical specifications	0.20	\$ 295.00	\$ 59.00
13-Sep-07	Review email from B Isreal wrt letter of credit	0.10	\$ 295.00	\$ 29.50
14-Sep-07	Prepare for and attend meeting with L. Thacker	2.00	\$ 295.00	\$ 590.00
14-Sep-07	Prepare email to A. Geden wrt pipe order technical specifications	0.10	\$ 295.00	\$ 29.50
24-Sep-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
25-Sep-07	Prepare email to A. Geden wrt pipe line	0.20	\$ 295.00	\$ 59.00
26-Sep-07	Telephone call from L. Thacker	0.50	\$ 295.00	\$ 147.50
26-Sep-07	Review email from A. Geden wrt Pipe Order	0.50	\$ 295.00	\$ 147.50
27-Sep-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
27-Sep-07	Review email from A. Geden wrt Pipe Order	0.30	\$ 295.00	\$ 88.50
27-Sep-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50



**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
27-Sep-07				
	Prepare email to A. Geden wrt pipe order	0.10	\$ 295.00	\$ 29.50
28-Sep-07	Review email from A. Geden wrt High Pressure Main to Ethanol Plant	0.20	\$ 295.00	\$ 59.00
2-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
2-Oct-07	Prepare email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
3-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
3-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
3-Oct-07	Review email from A. Armentl of Lakeside Steel Corporation wrt pipe order CSA/Lakeside Certifications	0.10	\$ 295.00	\$ 29.50
3-Oct-07	Review email from A. Armentl of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
3-Oct-07	Review email from A. Armentl of Lakeside Steel Corporation wrt pipe order terms & conditions, including warranty	0.10	\$ 295.00	\$ 29.50
4-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
4-Oct-07	Review email from A. Geden wrt Pipe Order	0.50	\$ 295.00	\$ 147.50
4-Oct-07	Review email from A. Geden wrt Pipe Order	0.50	\$ 295.00	\$ 147.50
4-Oct-07	Review email from A. Geden wrt Pipe Order	0.50	\$ 295.00	\$ 147.50
4-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
4-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
5-Oct-07	Forward email to A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
5-Oct-07	Review email from A. Geden wrt Pipe Order	0.30	\$ 295.00	\$ 88.50
9-Oct-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
9-Oct-07	Review email from A. Geden wrt Union Gas station design	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
9-Oct-07	Prepare email to A. Geden wrt pipe order	0.10	\$ 295.00	\$ 29.50
9-Oct-07	Prepare email to A. Geden wrt Union Gas	0.10	\$ 295.00	\$ 29.50
15-Oct-07	Review email from F. Briceno wrt pipeline	0.10	\$ 295.00	\$ 29.50
16-Oct-07	Review email from A. Geden wrt Union Gas meeting	0.10	\$ 295.00	\$ 29.50
16-Oct-07	Review email from A. Geden wrt Union Gas meeting	0.10	\$ 295.00	\$ 29.50
16-Oct-07	Review email from A. Geden wrt Pipe Order Specifications	0.10	\$ 295.00	\$ 29.50
16-Oct-07	Review email from A. Geden wrt Union GasOrder	0.10	\$ 295.00	\$ 29.50
17-Oct-07	Review email from A. Geden	0.10	\$ 295.00	\$ 29.50
17-Oct-07	Review email from A. Geden wrt Union Gas	0.10	\$ 295.00	\$ 29.50
18-Oct-07	Review revised Cost Recovery Agreement	1.50	\$ 295.00	\$ 442.50
18-Oct-07	Meeting w A. Armenti of Lakeside Steel Corporation	3.00	\$ 295.00	\$ 885.00
19-Oct-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order delivery dates	0.10	\$ 295.00	\$ 29.50
19-Oct-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order delivery dates	0.10	\$ 295.00	\$ 29.50
19-Oct-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
22-Oct-07	Review email from F. Briceno wrt Elgin County Approval	0.10	\$ 295.00	\$ 29.50
22-Oct-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order references	0.10	\$ 295.00	\$ 29.50
24-Oct-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
24-Oct-07	Telephone call from L. Thacker	0.40	\$ 295.00	\$ 118.00
24-Oct-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order pricing	0.10	\$ 295.00	\$ 29.50
25-Oct-07	Review email from A. Geden wrt meeting w Union Gas	0.20	\$ 295.00	\$ 59.00

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
25-Oct-07	Prepare email to A. Armenti of Lakeside Steel Corporation	0.10	\$ 295.00	\$ 29.50
25-Oct-07	Review email from A. Geden wrt Union GasOrder	0.20	\$ 295.00	\$ 59.00
29-Oct-07	Review email from R. Latiff on behalf of L. Thacker	0.50	\$ 295.00	\$ 147.50
29-Oct-07	Review email from F. Briceno wrt Middlesex County	0.10	\$ 295.00	\$ 29.50
29-Oct-07	Review email from F. Briceno wrt pipeline	0.10	\$ 295.00	\$ 29.50
29-Oct-07	Review email from F. Briceno wrt Middlesex County Approval	0.10	\$ 295.00	\$ 29.50
29-Oct-07	Prepare email to A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
30-Oct-07	Review email from L. Thacker	-	\$ 295.00	\$ -
30-Oct-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
30-Oct-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
30-Oct-07	Review email from L. Thacker	-	\$ 295.00	\$ -
30-Oct-07	Review email from R. Latiff on behalf of L. Thacker	-	\$ 295.00	\$ -
30-Oct-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
30-Oct-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
30-Oct-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
30-Oct-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order quotation	0.10	\$ 295.00	\$ 29.50
31-Oct-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
1-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
1-Nov-07	Prepare email to L. Thacker wrt pipe order chronology	2.00	\$ 295.00	\$ 590.00
1-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
1-Nov-07	Review email from L. Thacker	-	\$ 295.00	\$ -
1-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
2-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
2-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
2-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
2-Nov-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited**  
**Integrated Grain Processors Co-Operative Inc.**  
**Billing Summary**

441.10    \$ 295.00    \$ 130,006.50

Date	Description	Hours	Rate	Cost
2-Nov-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Prepare email to L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
2-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order quotation extension	0.10	\$ 295.00	\$ 29.50
6-Nov-07	Meeting with Bradley	2.00	\$ 295.00	\$ 590.00
6-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
6-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
6-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
7-Nov-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
7-Nov-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
7-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
8-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
8-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
8-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
8-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
8-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
8-Nov-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Geden wrt Pipe Order	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10 \$ 295.00 \$ 130,006.50

Date	Description	Hours	Rate	Cost
8-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order GST & PST	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Prepare email to A. Armenti of Lakeside Steel Corporation wrt quotation extension	0.10	\$ 295.00	\$ 29.50
8-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order rolling dates	0.10	\$ 295.00	\$ 29.50
9-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
9-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
9-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
9-Nov-07	Review email from R. Latiff on behalf of L. Thacker	0.10	\$ 295.00	\$ 29.50
9-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
9-Nov-07	Prepare email to A. Armenti of Lakeside Steel Corporation wrt US dollar	0.10	\$ 295.00	\$ 29.50
12-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
12-Nov-07	Prepare email to L. Thacker	0.20	\$ 295.00	\$ 59.00
12-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order purchase order	0.10	\$ 295.00	\$ 29.50
13-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
13-Nov-07	Review email from A. Geden wrt meeting w Town of Aylmer re final alignment issues	0.10	\$ 295.00	\$ 29.50
13-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
13-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order	0.10	\$ 295.00	\$ 29.50
14-Nov-07	Review email from F. Briceno wrt pipeline	0.10	\$ 295.00	\$ 29.50
15-Nov-07	Review email from F. Briceno wrt rail crossings	0.10	\$ 295.00	\$ 29.50
15-Nov-07	Review email from F. Briceno wrt rail crossings	0.10	\$ 295.00	\$ 29.50

**Natural Resource Gas Limited  
Integrated Grain Processors Co-Operative Inc.  
Billing Summary**

441.10    \$ 295.00    \$ 130,006.50

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
16-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt credit application	0.10	\$ 295.00	\$ 29.50
20-Nov-07	Review email from F. Briceno wrt pipeline	0.10	\$ 295.00	\$ 29.50
23-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
27-Nov-07	Review email from L. Thacker	0.10	\$ 295.00	\$ 29.50
29-Nov-07	Review email from F. Briceno wrt Township of Malahide	0.10	\$ 295.00	\$ 29.50
29-Nov-07	Review email from A. Armenti of Lakeside Steel Corporation wrt pipe order quotation	0.10	\$ 295.00	\$ 29.50