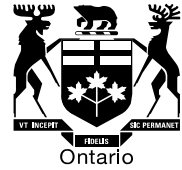


**Ontario Energy
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BY EMAIL

January 9, 2012

Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Natural Resource Gas Limited
2011 Cost of Service Application – Phase II
Board File Number EB-2010-0018 – Board Staff Final Arguments**

Further to the Board's Procedural Order No. 10, dated December 8, 2011, please find attached the Board Staff Final Arguments.

Please forward the attached to Natural Resource Gas Limited and all intervenors in this proceeding.

Yours truly,

Original signed by

Neil McKay
Manager, Natural Gas Applications

Enclosure