

March 31, 2009

Dear Limited Partner:

Re: Creststreet Windpower Development LP - FINAL Tax Reporting Package

We are pleased to provide your **final** tax reporting package for your investment in **Creststreet Windpower Development LP**. Enclosed you will find the following:

- Form T5013A – Statement of Partnership Income
- Schedule of Amortization of Issue Costs
- Creststreet Tax Return Completion Checklist
- Form T5004 – Statement of Tax Shelter Loss or Deduction

We have provided the attached Creststreet Tax Return Completion Checklist to assist you in completing your tax return. This will be the **FINAL** tax reporting package from the Partnership.

Pursuant to the approval of Unitholders at a special meeting held on July 3, 2008, the distribution of the assets of the Partnership was completed on July 30, 2008. Unitholders received approximately \$7.92 and 3.98247 common shares of EarthFirst Canada Inc. per Partnership Unit held. The Partnership has since been dissolved.

Adjusted Cost Base (ACB):

ACB of Partnership unit before capital gain	\$ 1.4106
Capital gain on sale of Kettles Hill Wind Energy Inc. *	<u>7.0735</u>
ACB of Partnership unit prior to dissolution	8.4841
Cash distribution received per Partnership unit	<u>7.9235</u>
ACB related to EarthFirst shares	<u>\$ 0.5606</u>
Number of EarthFirst shares per Partnership unit	3.9825
ACB per EarthFirst share	<u>\$ 0.1408</u>

*The capital gain is eligible for the lifetime capital gains exemption to the extent that it exceeds your Cumulative Net Investment Loss ("CNIL") for tax purposes.

We are pleased that the Partnership was able to complete the sale of its interest in the Kettles Hill wind project at an attractive valuation, for cash, immediately prior to the onset of the global financial crisis. Unfortunately, however, the Partnership's investment in EarthFirst Canada Inc. ("EarthFirst") was seriously impacted by the crisis in the global capital markets. Like most renewable energy developers around the world, in the summer of 2008 access to the debt or equity markets closed very quickly to EarthFirst. EarthFirst required financing principally to repay a bridge loan facility it entered into to secure wind turbines for its Dokie wind project in British Columbia. As a result of its inability to refinance this bridge loan, EarthFirst was forced to seek creditor protection in November, 2008. It has been a major disappointment for the Partners and its investors to see the value of many years of hard work washed away so quickly in this global financial crisis. We would like to express our sincere regret for this outcome to investors in the Partnership.

Should you have any questions or require further assistance in completing your tax return, please contact your tax advisor or Creststreet's Tax Department at 416-864-6330 or toll free at 1-866-864-6330.

Yours very truly,

CRESTSTREET WINDPOWER DEVELOPMENT GENERAL PARTNER LIMITED



Robert Toole
President and Chief Executive Officer