

Adjusted Cost Base					
Creststreet Windpower Development LP ACB of a Partnership Unit	2004	2005	2006	2007	2008
ACB at Beginning of Period	\$ -	\$4,2145	\$2,3903	\$2,0911	\$1,8311
Investment	10.0000				
Issue costs ^(Note 1)	(0.0518)	(0.1335)	(0.1335)	(0.1335)	(0.2153)
Interest income	0.0189	0.1166	0.0999	0.0978	0.0702
Business loss	(0.2943)	(0.4198)	(0.2656)	(0.2242)	(0.2746)
Renounced CEE	(5.4583)	(1.3875)	-	-	
Capital gain	-	-			7.0735
General Partner allocation					(0.0008)
ACB at End of Period	\$4,2145	\$2,3903	\$2,0911	\$1,8311	\$8,4841
Cash distribution					\$7,9235
EarthFirst Canada Inc. shares					\$0,5606
EarthFirst Canada Inc. shares distributed per LP unit					3.982471
ACB per EarthFirst Canada Inc. share				\$	0.1408
<p>Note 1 Issue costs are deductible for tax purposes over 5 years. Undeducted costs reduce ACB at dissolution.</p> <p>Note 2 On July 30, 2008, pursuant to Unitholder approval, the Creststreet Windpower Development LP distributed its remaining assets to Unitholders, consisting of \$7.9235 in cash and 3.98247 common shares of EarthFirst Canada Inc. on a per Unit basis. The ACB of the Units in excess of the cash distribution was transferred on a tax-deferred basis to the shares of EarthFirst Canada Inc.</p>					