

## Adjusted Cost Base

Creststreet 2007 Limited Partnership ACB of a Partnership Unit	Year-ended 2007	Year-ended 2008	Year-ended 2009	May 31 2010	Total
<b>ACB at Beginning of Period</b>	\$ -	\$ 0.3834	\$ 3.0707	\$ 0.6439	\$ -
Investment	10.0000	-	-	-	10.0000
Interest income	0.1733	0.0186	0.0070	0.0000	0.1988
Dividend income		0.0025	-	-	0.0025
Foreign income		0.0009	-	-	0.0009
Business loss	(0.1998)	(0.2069)	(0.1026)	(0.0365)	(0.5458)
Issue costs	-	-	(0.1607)	(0.6457)	(0.8064)
Renounced CEE	(9.8191)	-	-	-	(9.8191)
Capital gain (loss)	0.2291	2.8722	(0.1774)	0.0922	3.0161
Return of Capital <sup>(Note 1)</sup>			(1.9931)	-	(1.9931)
<b>ACB at End of Period</b>	<b>\$0.3834</b>	<b>\$3.0707</b>	<b>\$0.6439</b>	<b>\$0.0539</b>	<b>\$0.0539</b>
Units Outstanding	5,857,061	5,857,061	5,857,061	5,830,311	
Conversion to mutual fund shares <sup>(Note 3)</sup>				<b>0.0897481921</b>	
<b>ACB of Creststreet Energy Opportunities Fund share - Series 2010</b>				<b>\$0.6003</b>	
<b>ACB of Creststreet Energy Opportunities Fund share - Series 2009</b> <sup>(Note 2)</sup>				<b>\$9.5883</b>	

Note 1 On May 27, 2009, the Creststreet 2007 Limited Partnership paid a Return of Capital Distribution, which limited partners received as Series 2009 shares of the Creststreet Energy Opportunities Fund (FundCode: CAM903). Limited Partners received 0.2078671466 shares for each limited partnership unit.

Note 2 The Market Value on May 27, 2009, and also the ACB of the Series 2009 shares is \$9.5883.

Note 3 On May 31, 2010, the Creststreet 2007 Limited Partnership was rolled into the Creststreet Energy Opportunities Fund on a tax-deferred basis. The limited partners received 0.0897481921 Series 2010 shares of the Creststreet Energy Opportunities Fund (FundCode: CAM904) for each limited partnership unit.