

## Adjusted Cost Base

### Creststreet 2009 Limited Partnership ACB of a Partnership Unit

	Year-end 2009	May 28, 2010	May 13, 2011	Total
<b>ACB at Beginning of Period</b>	\$ -	\$ 5.7247	\$ 0.2988	\$ -
Investment	10.0000	-	-	10.0000
Interest income	-	0.0036	-	0.0036
Business loss	(0.1019)	(0.1510)	-	(0.2530)
Issue costs <sup>(Note 1)</sup>	-	(0.7107)	-	(0.7107)
Renounced CEE	(4.1734)	-	-	(4.1734)
Return of capital <sup>(Note 2)</sup>	-	(4.8900)	-	(4.8900)
Capital gain	-	0.3222	-	0.3222
<b>ACB at End of Period</b>	<b>\$5.7247</b>	<b>\$0.2988</b>	<b>\$0.2988</b>	<b>\$0.2988</b>
Units Outstanding	838,780	837,930		
Conversion to mutual fund shares <sup>(Note 3)</sup>		0.96127382		
<b>ACB of Creststreet Resource Fund -Series 2010-II share</b>		<b>\$ 0.3108</b>		
Consolidation with Series A <sup>(Note 4)</sup>			1.0614	
<b>ACB of Creststreet Resource Fund -Series A share</b>			<b>\$ 0.2929</b>	

- Note 1 Issue costs are deductible for tax purposes over 5 years. Undeducted costs reduce ACB at rollover.
- Note 2 On January 29, 2010, the Creststreet 2009 Limited Partnership issued a return of capital in cash of \$4.89 per unit.
- Note 3 On May 28, 2010, the Creststreet 2009 Limited Partnership was rolled into the Creststreet Resource Fund on a tax-deferred basis. The limited partners received 0.9612738246 shares of the Resource Fund for each limited partnership unit.  
**Creststreet Resource Fund-Series 2010-II (FundCode: CAM110)**
- Note 4 On May 13, 2011, Series 2010-II was consolidated with Series A. Shareholders received 1.0613778 Series A shares for each Series 2010-II share.  
**Creststreet Resource Fund-Series A (FundCode: CAM100)**