

Creststreet Resource Fund										
Adjusted Cost Base										
ACB per share	Dec 31, 2002	Dec 31, 2003	Dec 31, 2004	Mar 4, 2005	Mar 10, 2006	Sep 28 2006	Mar 10, 2007	Mar 7, 2008		
Rollover from:										
Creststreet 2000 Limited Partnership ^(Note 1)	\$ 0.4189	\$ 1.0828	\$ 2.8828	\$ 4.0696	\$ 6.5066	\$ 6.9552	\$ 6.9295	\$ 7.0066		
Creststreet 2001 Limited Partnership ^(Note 2)	\$ 2.4982	\$ 4.0871	\$ 5.1821	\$ 7.3577	\$ 7.4942	\$ 7.4387	\$ 7.4613			
Creststreet 2001 (II) Limited Partnership ^(Note 3)	\$ 1.6754	\$ 3.3870	\$ 4.5354	\$ 6.8629	\$ 7.1808	\$ 7.1426	\$ 7.1970			
Creststreet 2002 Limited Partnership ^(Note 4)	\$ 3.0547	\$ 4.2284	\$ 6.6281	\$ 7.0321	\$ 7.0022	\$ 7.0715				
Creststreet 2003 Limited Partnership ^(Note 5)	\$ 3.0974	\$ 5.7629	\$ 6.4841	\$ 6.4845	\$ 6.6093					
Creststreet 2003 (II) Limited Partnership ^(Note 6)	\$ 6.1693	\$ 8.1129	\$ 7.9725	\$ 7.8905	\$ 7.8648					
Creststreet 2004 Limited Partnership ^(Note 7)	\$ 6.6541	\$ 7.0486	\$ 7.0177	\$ 7.0854						
Creststreet 2005 Limited Partnership ^(Note 8)	\$ 3.5575	\$ 3.9957								
Creststreet 2006 Limited Partnership ^(Note 9)	\$ 3.5154									
Creststreet 2006 (II) Limited Partnership ^(Note 10)	\$ 2.9560									
NOTE: ACBs listed above are applicable for Limited Partnership investors ONLY. Investors who purchased shares of the Resource Fund directly will have an adjusted cost base based upon their purchase price and any re-invested distributions.										
Note 1	On January 15, 2002, the Creststreet 2000 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.728689 shares of the resource fund for each limited partnership unit.									
Note 2	On January 17, 2003, the Creststreet 2001 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.7380438067 shares of the resource fund for each limited partnership unit.									
Note 3	On January 17, 2003, the Creststreet 2001 (II) Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.817003681 shares of the resource fund for each limited partnership unit.									
Note 4	On January 23, 2004, the Creststreet 2002 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.66047562 shares of the resource fund for each limited partnership unit.									
Note 5	On January 21, 2005, the Creststreet 2003 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.6526113449 shares of the resource fund for each limited partnership unit.									
Note 6	On January 21, 2005, the Creststreet 2003 (II) Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.5570832156 shares of the resource fund for each limited partnership unit.									
Note 7	On January 20, 2006, the Creststreet 2004 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.5849005557 shares of the resource fund for each limited partnership unit.									
Note 8	On January 19, 2007, the Creststreet 2005 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.76130089269 shares of the resource fund for each limited partnership unit.									
Note 9	On January 18, 2008, the Creststreet 2006 Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.49000382502 shares of the resource fund for each limited partnership unit.									
Note 10	On January 18, 2008, the Creststreet 2006 (II) Limited Partnership was rolled into the Creststreet Resource Fund. The limited partners received 0.72245865893 shares of the resource fund for each limited partnership unit.									