

Adjusted Cost Base

Creststreet Resource Fund

ACB per Share	CRF Series Fund Code	Dec 31, 2002	Dec 31, 2003	Dec 31, 2004	Mar 4, 2005	Mar 10, 2006	Sep 28, 2006	Mar 10, 2007	Mar 7, 2008	May 28, 2010	Mar 11, 2011	May 13, 2011
ROLLOVER FROM:												
Creststreet 2000 Limited Partnership ^(Note 1)	CAM100	\$0.4189	\$1.0828	\$2.8828	\$4.0696	\$6.5066	\$6.9552	\$6.9295	\$7.0066	\$7.0066	\$6.8803	\$6.8803
Creststreet 2001 Limited Partnership ^(Note 2)	CAM101		\$2.4982	\$4.0871	\$5.1821	\$7.3577	\$7.4942	\$7.4387	\$7.4613	\$7.4613	\$7.3085	\$7.3085
Creststreet 2001 (II) Limited Partnership ^(Note 3)	CAM101		\$1.6754	\$3.3870	\$4.5354	\$6.8629	\$7.1808	\$7.1426	\$7.1970	\$7.1970	\$7.0596	\$7.0596
Creststreet 2002 Limited Partnership ^(Note 4)	CAM102			\$3.0547	\$4.2284	\$6.6281	\$7.0321	\$7.0022	\$7.0715	\$7.0715	\$6.9415	\$6.9415
Creststreet 2003 Limited Partnership ^(Note 5)	CAM103				\$3.0974	\$5.7629	\$6.4841	\$6.4845	\$6.6093	\$6.6093	\$6.5062	\$6.5062
Creststreet 2003 (II) Limited Partnership ^(Note 6)	CAM104				\$6.1693	\$8.1129	\$7.9725	\$7.8905	\$7.8648	\$7.8648	\$7.6884	\$7.6884
Creststreet 2004 Limited Partnership ^(Note 7)	CAM105					\$6.6541	\$7.0486	\$7.0177	\$7.0854	\$7.0854	\$6.9546	\$6.9546
Creststreet 2005 Limited Partnership ^(Note 8)	CAM106							\$3.5575	\$3.9957	\$3.9957	\$4.0452	\$4.0452
Creststreet 2006 Limited Partnership ^(Note 9)	CAM107								\$3.5154	\$3.5154	\$3.5929	\$3.5929
Creststreet 2006 (II) Limited Partnership ^(Note 10)	CAM108								\$2.9560	\$2.9560	\$3.0661	\$3.0661
Creststreet 2008 Limited Partnership ^(Note 11)	CAM109									\$2.2882	\$2.2882	\$2.1558
Creststreet 2009 Limited Partnership ^(Note 12)	CAM110									\$0.3108	\$0.3108	\$0.2929

NOTES:

- Note 1 On January 15, 2002, the Creststreet 2000 Limited Partnership was rolled into the Creststreet Resource Fund-Series 2002 (CAM100). 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-Series 2003-I (CAM101). 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-Series 2003-II (CAM101). 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-Series 2004 (CAM102). 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-Series 2005-I (CAM103). 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-Series 2005-II (CAM104). 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-Series 2006 (CAM105). 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-Series 2007 (CAM106). 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-Series 2008-I (CAM107). 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-Series 2008-II (CAM108). The limited partners received 0.72245865893 shares of the Resource Fund for each limited partnership unit.
- Note 11 On May 28, 2010, the Creststreet 2008 Limited Partnership was rolled into the Creststreet Resource Fund-Series 2010-I (CAM109). The limited partners received 2.5249660303 shares of the Resource Fund for each limited partnership unit. On May 13, 2011, Series 2010-I (CAM109) was consolidated with Series A (CAM100) of the Resource Fund. Shareholders received 1.0613778 Series A shares for each Series 2010-I share.
- Note 12 On May 28, 2010, the Creststreet 2009 Limited Partnership was rolled into the Creststreet Resource Fund-Series 2010-II (CAM110). The limited partners received 0.9612738246 shares of the Resource Fund for each limited partnership unit. On May 13, 2011, Series 2010-II (CAM110) was consolidated with Series A (CAM100) of the Resource Fund. Shareholders received 1.0613778 Series A shares for each Series 2010-II share.

For additional details on the ACB calculation of Resource Fund shares received from the rollover of a Creststreet Limited Partnership, please refer to the ACB Table for a particular Creststreet Limited Partnership, which can be found on our website at www.creststreet.com.