

CDS Ltd. Statement of Trust Income Allocations and Designations 2002

Select: T3 R16 REPLACEMENT RECORD

CALCULATION METHOD: PERCENT RATE

Form Version: 10

Security Information:

TRUST NAME: SWISS WATER DECAFFEINATED COFFEE INCOME FUND
 ADDRESS (1): 313 LAKE CITY WAY
 ADDRESS (2):
 CITY: BURNABY
 PROVINCE: B,C,
 COUNTRY CODE: CAN
 POSTAL CODE: V5A 3A3
 TAXATION YEAR: 2002
 TIN#: NIL
 CUSIP#: 871000105
 QUEBEC TAX ID:

Preparer information:

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This message will vanish when ALL SECURITY and PREPARER information is complete. Files submitted with incomplete information will not be processed.

T3 Box No.	R16 Box No.	Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Period 14
		Total Distribution (\$) Per Unit	0.14000	0.10850	0.10850	0.10850	0.10850									
		Record Date	Aug 30, 2002	Sep 30, 2002	Oct 31, 2002	Nov 29, 2002	Dec 31, 2002									
		Payment Date	Sep 16, 2002	Oct 15, 2002	Nov 15, 2002	Dec 16, 2002	Jan 15, 2003									
21	A	Capital gain														
22	B	Lump-sum pension benefits														
23	C	Dividend Income Per Unit	0	0.02468	0.01986	0.01675	0.01986									
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income Per Unit	0.11198	0.08382	0.08864	0.08903	0.08864									
		Non-taxable Amount (non-reportable)	0.02802	0	0	0.00272	0									
30	H	Capital gains eligible for deduction														
31	D	Qualifying Pension income														
33	K	Foreign business income tax paid														
34	L	Foreign non-business income tax paid														
35	N/A	Eligible death benefits														
36	N/A	Miscellaneous														
37	X	Insurance segregated fund capital losses														
38	X	Part XII.2 tax credit														
40	X	Investment tax credit - Inv. Cost or exp.														
41	X	Investment tax credit														
45	X	Other credits														
		Total Distribution (input as check figure)	0.14000	0.10850	0.1085	0.1085	0.1085									

CHECK: Rows 22 - 30 plus 33 - 39 should sum to row 40; when correct, no error message will appear in this row for completed columns.

NOTES: