

Statement of Trust Income Allocations and Designations 2003

Select: T3 R16 REPLACEMENT RECORD CALCULATION METHOD: PERCENT RATE

Form Version: 10

Security Information:

TRUST NAME: Swiss Water Decaffeinated Coffee Income Fund
 ADDRESS (1): 3131 Lake City Way
 ADDRESS (2):
 CITY: Burnaby
 PROVINCE: BC
 COUNTRY CODE: CAN
 POSTAL CODE: V5A 3A3
 TAXATION YEAR: 2003
 TIN#: T26-1831-34
 CUSIP#: 871000105
 QUEBEC TAX ID: n/a

Preparer information:

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		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	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850		
	Record Date	20030131	20030228	20030331	20030430	20030530	20030630	20030731	20030829	20030930	20031031	20031128	20031231		
	Payment Date	20030217	20030317	20030415	20030515	20030616	20030715	20030815	20030915	20031015	20031117	20031215	20040115		
21	A	Capital gain													
22	B	Lump-sum pension benefits													
23	C	Dividend Income Per Unit	.01925	.01925	.01925	.01925	.01925	.01925	.01925	.01925	.01925	.01925	.01925		
24	E	Foreign Business Income													
25	F	Foreign Non-Business Income													
26	G	Other Taxable Income Per Unit	.08249	.08249	.08249	.08249	.08249	.08249	.08249	.08249	.08249	.08249	.08249		
		Non-taxable Amount (non-reportable)	.00676	.00676	.00676	.00676	.00676	.00676	.00676	.00676	.00676	.00676	.00676		
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)	.10850	.10850	.10850	.10850	.10850	.10850	.10850	.10850	.10850	.10850	.10850		

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: