

**Statement of Trust Income Allocations and Designations 2004**

Select:  T3  R16  REPLACEMENT RECORD

CALCULATION METHOD:  PERCENT  RATE

**FORM VERSION 11**

**Security Information: TAXATION YEAR 2004**

TRUST NAME: Swiss Water Decaffeinated Coffee Coffee Income Fund  
 ADDRESS (1): 3131 Lake City Way  
 ADDRESS (2):  
 CITY: Burnaby  
 PROVINCE: BC  
 COUNTRY CODE: CAN  
 POSTAL CODE: V6A 3A3  
 TIN#: T26-1831-34  
 CUSIP#: 871000105  
 QUEBEC TAX ID: n/a

**Preparer information:**

CONTACT NAME: Burt Dennis  
 DATE PREPARED: 20050225  
 PHONE: 604-444-8780  
 FAX: 604-420-8711  
 E-MAIL: [bdennis@swisswater.com](mailto:bdennis@swisswater.com)

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	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850	0.10850		
		Record Date	20040130	20040227	20040331	20040430	20040531	20040630	20040730	20040831	20040930	20041029	20041130	20041231		
		Payment Date	20040216	20040315	20040415	20040517	20040615	20040715	20040816	20040915	20041018	20041115	20041215	20050117		
21	A	Capital gain														
22	B	Lump-sum pension benefits														
23	C	Dividend Income Per Unit	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549	0.01549		
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income Per Unit	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818	0.08818		
42	N/A	Return of Capital	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483	0.00483		
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														
		<b>Total Distribution (input as check figure)</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>	<b>0.10850</b>		

**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: