

**Statement of Trust Income Allocations and Designations 2005**

Select:  T3  R16

REPLACEMENT RECORD

SUBSCRIPTION RECEIPTS

CALCULATION METHOD:

PERCENT

RATE

**FORM VERSION 12**

**Security Information:**

**TAXATION YEAR 2005**

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: Dave Wong  
 DATE PREPARED: 20060324  
 PHONE: 604-444-8773  
 FAX: 604-420-8711  
 E-MAIL: dwong@swisswater.com

T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit Record Date	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
			20050131	20050228	20050331	20050429	20050531	20050630	20050729	20050831	20050930	20051031	20051130	20051230		
		Payment Date	20050215	20050315	20050415	20050516	20050615	20050715	20050815	20050915	20051017	20051115	20051215	20060116		
21	A	Capital gain														
22	B	Lump-sum pension benefits														
23	C	Dividend Income	.00948	.00948	.00948	.00948	.00948	.00948	.00948	.00948	.00948	.00948	.00948	.00600		
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income	.09787	.09787	.09787	.09787	.09787	.09787	.09787	.09787	.09787	.09787	.09787	.06480		
42	M	Return of Capital	.00115	.00115	.00115	.00115	.00115	.00115	.00115	.00115	.00115	.00115	.00115			
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>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>.10850</b>	<b>0.07080</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:**