

Statement of Trust Income Allocations and Designations 2007

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR 2007

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

TIN#: T26183134
CUSIP#: 871000105
QUEBEC TAX ID:

Preparer information:
CONTACT NAME: DAVE WONG
DATE PREPARED: 02/15/2008
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SYMBOL: SWS.UN
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U.S. 1099-DIV TAX ALLOCATION AVAILABLE: No
TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS
CAPITAL GAINS DISTRIBUTIONS NR TAXABLE Part XIII tax No
ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE Part XIII.2 tax No

CALCULATION METHOD: RATE
 PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

| T3 Box No. | R16 Box No. | | 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 | 0.07080 | 0.07080 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 |
| | | Record Date | 01/31/2007 | 02/28/2007 | 03/30/2007 | 04/30/2007 | 05/31/2007 | 06/29/2007 | 07/31/2007 | 08/31/2007 | 09/28/2007 | 10/31/2007 | 11/30/2007 | 12/31/2007 | | |
| | | Payment Date | 02/15/2007 | 03/15/2007 | 04/16/2007 | 05/15/2007 | 06/15/2007 | 07/16/2007 | 08/15/2007 | 09/17/2007 | 10/15/2007 | 11/15/2007 | 12/17/2007 | 01/15/2008 | | |
| | | Total Cash Distribution (\$) Per Unit | 0.07080 | 0.07080 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 |
| | | Total Non Cash Distribution (\$) Per Unit | | | | | | | | | | | | | | |
| | | Total Income (\$) Per unit being Allocated | 0.07080 | 0.07080 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 |
| 21 | A | Capital gain | | | | | | | | | | | | | | |
| 22 | B | Lump-sum pension benefits | | | | | | | | | | | | | | |
| 49 | C1 | Actual Amount of Eligible Dividends | | | | | | | | | | | | | | |
| 23 | C2 | Actual Amount of Non Eligible Dividend | | | | | | | | | | | | | | |
| 24 | E | Foreign Business Income | | | | | | | | | | | | | | |
| 25 | F | Foreign Non-Business Income | | | | | | | | | | | | | | |
| 26 | G | G- 1 Investment income <input type="button" value="v"/> | 0.05871 | 0.05871 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 | 0.06131 |
| 42 | M | Return of Capital | 0.01209 | 0.01209 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 | 0.01369 |
| X | X | Non Reportable Distribution | | | | | | | | | | | | | | |
| 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 Income Allocation (check figure) | 0.07080 | 0.07080 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 | 0.07500 |

CHECK: When the calculation method is Rate, row 24 should match row 45; when the calculation method is Percentage rows 25 to 44 should add up to 100, when correct, no error message will appear in this row for completed columns.

NOTES: