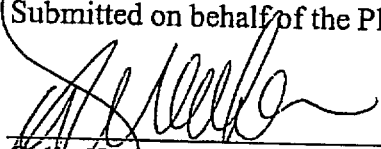


**COTT CORPORATION**  
**STATEMENT PURSUANT TO 29 C.F.R. §2520.104-23**

1. **Name and Address of Employer:** Cott Corporation  
207 Queen's Quay West, Ste. 340  
Toronto, Ontario M5J 1A7, Canada
2. **Employer's EIN:** 58-1947565
3. **Plan Administrator:** Human Resources and Compensation Committee of the Cott Corporation
4. **Declaration:** The Employer approved and adopted the Plan, identified below, to be effective as of January 1, 2004 for the purpose of providing deferred compensation to selected management and/or highly-compensated employees of the Employer and the Participating Companies<sup>1</sup>. Notwithstanding, the Plan shall not take effect unless it is approved by a majority of the Employer's shareholders at the Employer's April 27, 2004 shareholder meeting.
5. **Coverage of Statement:**
  - (a) Plan: Cott Corporation Executive Investment Share Purchase Plan
  - (b) Current Number of Plan Participants: 32<sup>2</sup>
6. **Plan Documents:** As required by §104(a)(1) of ERISA, the Plan Administrator will provide any documents relating to the Plan upon the request of the Department of Labor ("DOL").
7. **Notices:** Notices from the DOL relating to the Plan should be addressed to:  
  
Human Resources and Compensation Committee  
Executive Investment Share Purchase Plan  
Cott Corporation  
207 Queen's Quay West, Ste. 340  
Toronto, Ontario M5J 1A7, Canada

Submitted on behalf of the Plan Administrator by:

  
 \_\_\_\_\_  
 Colin Walker SVP Corporate Resources

Date: 29 April 2004

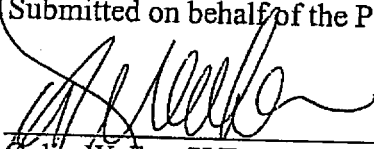
<sup>1</sup> Participating Companies under the Plan include any affiliate that is designated by the Employer as a Participating Company. Presently, the Participating Companies are Cott Beverages Inc. and Cott Beverages Limited.

<sup>2</sup> This total, which is subject to change from Plan Year to Plan Year, includes UK and Canadian Plan participants as well as US Plan participants.

**COTT CORPORATION**  
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Submitted on behalf of the Plan Administrator by:

  
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Colin Walker SVP Corporate Resources

Date: 29 APRIL 2004

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# DrinkerBiddle&Reath L L P

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SAN FRANCISCO  
PRINCETON  
FLORHAM PARK  
BERWYN  
WILMINGTON

April 29, 2004

**VIA CERTIFIED MAIL**  
**RECEIPT NO. 7002 3150 0002 0314 6019**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

Re: Notice under DOL Reg. §2520.104-23 for Exemption for  
Top Hat Plan maintained by the Cott Corporation

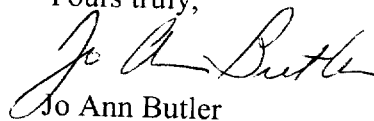
Ladies and Gentlemen:

Enclosed is a Statement Pursuant to 29 C.F.R. §2520.104-23 (the "Statement") submitted on behalf of the Plan Administrator for the Cott Corporation Executive Investment Share Purchase Plan (the "Plan"), an unfunded pension plan maintained for selected executive and management-level employees of the Employer, as defined therein, and other participating employers. The Statement is intended to constitute a statement meeting the requirements of Department of Labor ("DOL") Regulation §2520.104-23, which provides for the Plan an alternative method of compliance with the reporting and disclosure requirements applicable under the Employee Retirement Income Security Act of 1974, as amended (the "ERISA") for the Plan.

Please acknowledge receipt of the filing of the Statement by date-stamping and marking "Received" on the enclosed *Duplicate Copy* of the Statement, and returning that copy to the undersigned in the self-addressed, pre-postage paid envelope that has been provided.

If you have any questions or comments relating to the Statement, please contact the undersigned.

Yours truly,

  
Jo Ann Butler

Enclosures

cc: Sher Zaman, Cott Corporation (w/o encl.)  
Gary D. Ammon, Esq. (w/encl.)

Established  
1849

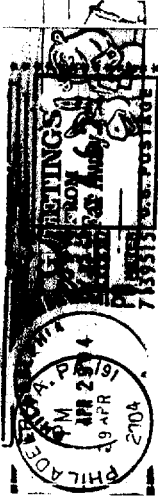
**DrinkerBiddle&Reath**

One Logan Square  
187th and Cherry Streets  
Philadelphia, PA 19103-6996

RECEIVED BY  
DOL LOADING DE



7002 3150 0002 0314 6019



Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

