

NOTICE

- TO:** Ontario Securities Commission and the securities commission or other securities regulatory authority in each of the other Provinces and Territories of Canada
- RE:** Intention to be Qualified under National Instrument 44-101 — *Short Form Prospectus Distributions* (“NI 44-101”)
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Second Cup Royalty Income Fund (the “Issuer”) intends to be qualified to file a short form prospectus under NI 44-101. The Issuer acknowledges that it must satisfy all applicable qualification criteria prior to filing a preliminary short form prospectus. This notice does not evidence the Issuer’s intent to file a short form prospectus or to enter into any particular financing or transaction. This notice will remain in effect until withdrawn by the Issuer.

Dated this 31st day of March, 2006.

**SECOND CUP ROYALTY INCOME
FUND, by its administrator, Second Cup
Trade-Marks Inc.**

By: ***“Mike Forsayeth”***

Name: Mike Forsayeth

Title: Chief Financial Officer