ninepoint.com



## <u>1.1446(f)-4(b)(3)(iii) Qualified Notice</u> For Publicly Traded Partnerships ("PTP")

Partnership:	Ninepoint 2022 Flow-Through LP
CUSIP Numbers:	65445E105, 65445E204, 65445E303, 65445E402
Qualified Notice Posting Date:	December 19, 2023
PTP Designated Date:	December 19, 2023

As of the date of the PTP Designated Date, the "10-Percent Exception" under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Ninepoint 2022 Flow-Through LP (the "LP") units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of LP units during the applicable period.

Please note that the LP qualifies for the "10-Percent Exception" because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treasury Regulations Section 1.1446(f)- 4(b)(3)(ii)(A)(2). Furthermore, the LP intends to issue Qualified Notices in accordance with Treasury Regulations Section 1.1446(f)-4(b)(3)(iii) as applicable.

Warren Steinwall, Chief Investment Operations Officer