

**1.1446(f)-4(b)(3)(iii) Qualified Notice**  
**For Publicly Traded Partnerships (“PTP”)**

<b>Partnership:</b>	Ninepoint 2023 Flow-Through LP
<b>CUSIP Numbers:</b>	65444E106, 65444E205
<b>Qualified Notice Posting Date:</b>	March 28, 2023
<b>PTP Designated Date:</b>	March 28, 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 2023 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.

A handwritten signature in black ink, appearing to be "W. Steinwall", written over a horizontal line.

Warren Steinwall, Chief Investment Operations Officer