

Qualified Notice under Internal Revenue Code Section §1446(a) and Treasury Regulation §1.1446-4(b)(4)


RE: Mackenzie Master Limited Partnership
 TSX Symbol: MKZ-UN.TO
 Distribution amount (per unit): \$0.082441 CAD
 Distribution payable date: January 19, 2024
 Record date: December 29, 2023

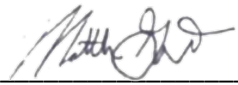
We certify that no portion of the distribution payable for the distribution payment date above is attributable to income effectively connected with a trade or business in the United States or is otherwise subject to withholding under Section 1446(a) of the U.S Internal Revenue Code.

The distribution consists of the following components per Treasury Regulation §1.1446-4(f)(3):

Distribution: Type of Income	CAD Amount
Effectively Connected Income ("ECI") ¹	-
Non-ECI ²	-
Non-US Source	\$0.082441
Amounts in excess of cumulative net income ("ECNI") ³	-
Total Distribution (per unit)	\$0.082441

MMLP GP Inc., as General Partner of MMLP

By: 
 Name: Terry Rountes
 Title: Vice-President, Fund Reporting and
 Taxation and Chief Financial Officer, Funds

By: 
 Name: Matt Grant
 Title: Vice-President, Legal, Asset Management

Date: January 19, 2024

¹ Amounts of ECI subject to Code. Sec. 1446(a) withholding

² Amounts attributable to income described in Code Sec. 1441 or Code Sec. 1442 that are not ECI, regardless of whether these amounts are subject to withholding because of an exemption (e.g., treaty or statutory)

³ Amounts subject to 10% Code Sec. 1446(f) withholding (i.e., an amount realized) under Treas. Reg. §1.1446(f)-4(c)(2)(ii)