



**Re: Restaurant Brands International Limited Partnership (“RBI LP”)
CUSIP #76090H1038
Distribution date: October 2, 2015
Qualified Notice Under IRS Treasury Regulation 1.1446-4
Withholding Information**

Date: September 28, 2015

This is intended to be a Qualified Notice under Treasury Regulation Section 1.1446-4

In accordance with IRS regulation section 1.1446-4, this is a Qualified Notice with respect to the distribution of \$0.12 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on April 27, 2015 to be paid on October 2, 2015 to record holders as of August 28, 2015. Brokers and nominees should treat the distribution as consisting of the following components:

| | |
|-------------|---|
| \$0.0072224 | U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6 |
| \$0.1127776 | Foreign source income |
| ----- | |
| \$0.12 | Total Distribution |
| ----- | |

Please note that none of the items listed above reflects effectively connected income (ECI). Please also note that the payments of U.S. source interest received by RBI LP and being distributed have already been subject to U.S. federal withholding tax pursuant to Treasury Regulation Sections 1.894-1(d)(1) and 1.1441-6(b)(2).