

Brookfield

To: The Depository Trust & Clearing Corporation

Re: Brookfield Reinsurance Ltd.

Class A Exchangeable Shares (NYSE: BNRE; TSX: BNRE)

CUSIP#: G16250105

Date: February 13, 2024

In accordance with IRS regulation section 1.1446-4 this is a Qualified Notice with respect to the distribution of US\$0.08 per unit declared by Brookfield Reinsurance Ltd. on February 8, 2024 for payment on March 28, 2024 to unitholders of record as of March 13, 2024. The distribution consists of the following components for U.S. NRA and Back-up withholding tax purposes.

| | \$US per Share |
|------------------------------|-----------------------|
| U.S. Income | \$ 0.0000 |
| Canadian Source Distribution | \$ 0.0000 |
| Bermuda Source Distribution | \$ 0.0800 |
| Total Distribution | \$ 0.0800 |

*None of the above items constitute Effectively Connected Income (ECI).

Should you have any questions, please contact me at +1 (416) 369-2503.



E. Ben Maclsaac

Senior Vice-President, Taxation

Brookfield Reinsurance

Note: If the Record or Payment Date falls on a non-business day, it will be moved to the preceding business day