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PUTNAM MASTER INCOME TRUST  
Form 15-12B  
March 01, 2005

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER  
SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF  
DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934.

Commission File Numbers: 033-18169; 811-05375

Putnam Master Income Trust

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(Exact name of registrant as specified in its charter)

One Post Office Square  
Boston, MA 02109  
617-292-1000

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(Address, including zip code, and telephone number,  
including area code, of registrant's principal executive offices)

Common Shares of Beneficial Interest

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(Title of each class of securities covered by this Form)

Not applicable

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(Titles of all other classes of securities for which a duty to file reports  
under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule  
provision(s) relied upon to terminate or suspend the duty to file reports:

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|                        |                        |
|------------------------|------------------------|
| Rule 12g-4(a)(1)(i) X  | Rule 12h-3(b)(1)(i) o  |
| Rule 12g-4(a)(1)(ii) o | Rule 12h-3(b)(1)(ii) o |
| Rule 12g-4(a)(2)(i) o  | Rule 12h-3(b)(2)(i) o  |
| Rule 12g-4(a)(2)(ii) o | Rule 12h-3(b)(2)(ii) o |
|                        | Rule 15d-6 o           |

Approximate number of holders of record as of the certification or notice date:

NONE

Pursuant to the requirements of the Securities Exchange Act of 1934, Putnam  
Master Income Trust has caused this certification/notice to be signed on  
its behalf by the undersigned duly authorized person.

Date: February 28, 2005

By: /s/ Daniel T. Gallagher  
Name: Daniel T. Gallagher  
Title: Vice President and Legal and  
Compliance Liaison Officer

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Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the General Rules and Regulations under the Securities Exchange Act of 1934. The registrant shall file with the Commission three copies of Form 15, one of which shall be manually signed. It may be signed by an officer of the registrant, by counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

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