

NextEra Energy Partners LP - US Tax Characterization of the 2015 Distribution to Common Unitholders

NextEra Energy Partners LP (NYSE:NEP), Juno Beach, FL - The table below summarizes NextEra Energy Partners LP's U.S. income characterization of its 2015 distributions of \$0.905 per common unit (CUSIP No. 65341B106). Unitholders should consult their personal tax advisors as to their specific tax treatment of NextEra Energy Partners LP distributions.

Common share distributions:

Form 1099-DIV			Box 1a	Box 1b	Box 3⁽¹⁾
Record Date	Payable Date	Cash Distribution Per Share	Ordinary Taxable Dividends	Taxable Qualified Dividends	Nondividend Distributions ⁽¹⁾
02/04/2015	02/13/2015	\$0.195	\$0.000	\$0.000	\$0.195
05/05/2015	05/15/2015	\$0.205	\$0.000	\$0.000	\$0.205
08/11/2015	08/14/2015	\$0.235	\$0.000	\$0.000	\$0.235
11/05/2015	11/13/2015	\$0.270	\$0.0000	\$0.000	\$0.270

(1) Amounts in Box 3 are also known as return of capital.