

NextEra Energy Partners LP - US Tax Characterization of the 2016 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 2016 distributions of \$1.2975 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 3¹
Record Date	Payable Date	Cash Distribution Per Share	Ordinary Taxable Dividends	Taxable Qualified Dividends	Nondividend Distributions ⁽¹⁾
02/05/2016	02/12/2016	\$0.30750	\$0.000	\$0.000	\$0.30750
05/06/2016	05/13/2016	\$0.31875	\$0.000	\$0.000	\$0.31875
08/04/2016	08/12/2016	\$0.33000	\$0.000	\$0.000	\$0.33000
11/08/2016	11/14/2016	\$0.34125	\$0.0000	\$0.000	\$0.34125

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