

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
NextEra Energy Partners, LP		30-0818558	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Donald Gang	561-691-7601	Donald.Gang@nee.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
700 Universe Blvd., CTX/JB P.O. Box 14000		Juno Beach, FL 33408	
8 Date of action		9 Classification and description	
02/14/17; 05/15/17; 08/14/17; 11/14/17		Common Unit	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
65341B106		NEP	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **NEP distributed quarterly cash distributions to its unitholders during the 2017 tax year. These distributions represent non-dividend distributions, also known as a return of capital. These non-dividend distributions were paid on February 14, 2017, May 15, 2017, August 14, 2017, and November 14, 2017.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The basis of the security should be reduced by the \$0.3525000 per unit on February 14, 2017, by \$0.3650000 per unit on May 15, 2017, by \$0.3800000 per unit on August 14, 2017, and by \$0.3925000 per unit on November 14, 2017.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **The non-dividend distributions (aka return of capital) represent distributions associated with the 2017 tax year which are in excess of the current and accumulated earnings and profits.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The non-dividend distributions (aka return of capital) are determined pursuant to IRC Section § 301(c)(2).

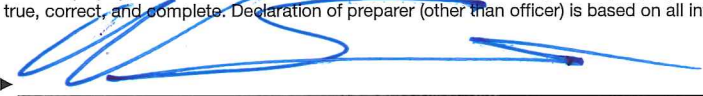
Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ No

Horizontal lines for providing additional information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2017.

Horizontal lines for providing other necessary information for the adjustment.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature ▶ 	Date ▶ <u>11/9/18</u>		
Paid Preparer Use Only	Print your name ▶ <u>William Scott Seeley</u>	Preparer's signature	Date	Title ▶ <u>Corporate Secretary</u>
	Firm's name ▶	Check <input type="checkbox"/> if self-employed	PTIN	Firm's EIN ▶
	Firm's address ▶	Phone no.		