

**NextEra Energy Partners LP – U.S. Tax Characterization of the 2017 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 2017 distributions of \$1.4900 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:**

<b>Form 1099-DIV</b>			<b>Box 1a</b>	<b>Box 1b</b>	<b>Box 3<sup>1</sup></b>
Record Date	Payable Date	Cash Distribution Per Share	Ordinary Taxable Dividends	Taxable Qualified Dividends	Nondividend Distributions <sup>(1)</sup>
02/07/2017	02/14/2017	\$0.3525000	\$0.000	\$0.000	\$0.3525000
05/08/2017	05/15/2017	\$0.3650000	\$0.000	\$0.000	\$0.3650000
08/07/2017	08/14/2017	\$0.3800000	\$0.000	\$0.000	\$0.3800000
11/06/2017	11/14/2017	\$0.3925000	\$0.0000	\$0.000	\$0.3925000

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