

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NextEra Energy Partners LP		2 Issuer's employer identification number (EIN) 30-0818558	
3 Name of contact for additional information Linda Read	4 Telephone No. of contact 561-691-7601	5 Email address of contact Linda.Read@nee.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 700 Universe Boulevard		7 City, town, or post office, state, and Zip code of contact Juno Beach, FL 33408	
8 Date of action 12/03/2014		9 Classification and description Common Stock	
10 CUSIP number 65341B106	11 Serial number(s)	12 Ticker symbol NEP	13 Account number(s)

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 ▶ Cash distributions of \$0.1875 were paid on 11/14/2014 to common shareholders of record as of 11/05/2014.

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 amount of nondividend distribution paid on 11/14/2014 was \$0.1875 per share.

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 nontaxable distribution was calculated as the amount of cash distributions in excess of NextEra Energy Partners LP's earnings and profits for the year ended December 31, 2014.

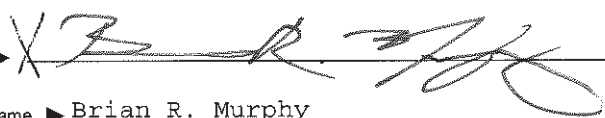
Part II Organizational Action (continued)


17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The nondividend distribution is determined pursuant to IRC Section 301(c).

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable taxable year is 2014.

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.

Sign Here
DW
Signature ▶  Date ▶ 2/25/2015
Print your name ▶ Brian R. Murphy Title ▶ Vice President

Paid Preparer Use Only
Print/Type preparer's name: Brian R. Murphy Preparer's signature:  Date: 2/25/2015 Check if self-employed PTIN:
Firm's name: Firm's EIN:
Firm's address: Phone no.:

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054