

NextEra Energy Partners LP - US Tax Characterization of the 2014 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 2014 distribution of \$0.1875 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⁾
11/05/2014	11/14/2014	\$0.1875	\$0.0000	\$0.000	\$0.1875

(1) Amounts in Box 3 are also known as Return of Capital.