

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
INTERNAL REVENUE CODE 316 AND 301 (c).

18 Can any resulting loss be recognized? ▶
FOR U.S FEDERAL INCOME TAX PURPOSES, THE DISTRIBUTION WILL NOT RESULT IN ANY TAX LOSS FOR ANY CLASS A COMMON STOCK SHAREHOLDERS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
SEE ATTACHED STATEMENT.

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

Signature ▶ *Dyann Blaine* Date ▶ 6/11/14

Print your name ▶ **DYANN BLAINE** Title ▶ **VICE PRESIDENT**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Issuer: Pattern Energy Group Inc.
EIN: 90-0893251

Part II, Item 14 On February 26, 2014, Pattern Energy Group Inc. ("PEGI") declared the following cash distribution to the Class A Common Stock shareholders on the date of record:

	Date of Record	Amount per Unit	Date Paid
Class A Common Stock	March 31, 2014	\$ 0.3125	April 30, 2014

Part II, Item 15 Dividends paid in excess of the current and accumulated earnings and profits of a corporation reduce the basis of the shares of the corporation pursuant to Internal Revenue Code ("IRC")§301 (c)(2) and 316 (a).

Pattern Energy Group Inc. made a cash distribution of \$0.3125 on April 30, 2014 for holders of each share of Class A Common stock . At this time, and based upon reasonable assumptions by Pattern Energy Group Inc. this distribution is expected to be a non- taxable return of capital thereby reducing a shareholder's basis by \$0.3125 per share.

Part II, Item 16 At this time, and based upon reasonable assumptions by Pattern Energy Group Inc., the full amount of the distribution paid per Class A Common Stock should reduce the basis of each share of Class A Common Stock held by each shareholder on date of payment as Pattern Energy Group Inc. is not expected to have any earnings and profits (current or accumulated) as of December 31, 2014. Pursuant to applicable Treasury regulations under Section 6045B, if these assumptions turn out to be incorrect, Pattern Energy Group Inc. will file a corrected Form 8937 within 45 days of such determination.

Part II, Item 19 The reportable tax year is 2014. Class A Common Stock shareholders as of the following date of payment should reduce the basis of each share held on that date by the following amount per share:

Class A Common Stock \$0.3125 per common share for holders on April 30, 2014.