Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting	Issuer			-
1 Issuer's name				2 Issuer's employer identification number (EIN)
PATTERN ENERGY GROUP INC.				90-0893251
		4 Telephone No. of contact		5 Email address of contact
DYANN BLAINE (4		(415) 283 40	000	dyann.blaine@patternenergy.com
6 Number and street (or P.			7 City, town, or post office, state, and Zip code of contact	
PIER 1 BAY 3			SAN FRANCISCO,CA 94111	
8 Date of action		9 Classi	fication and description	
1/29/20			A COMMON STOCK	[
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)
70338P100	N/A		PEGI	N/A
		h additional s		See back of form for additional questions.
				date against which shareholders' ownership is measured for
_	ATTACHED STATE			3 ,
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-				
	tive effect of the organitage of old basis ▶ <u>S</u>			curity in the hands of a U.S. taxpayer as an adjustment per
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	ion of the change in b		ata that supports the calc	culation, such as the market values of securities and the
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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).	
8	
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 peparer (other than officer) is based on all information of which preparer has any knowledge. Sign Bate Date	
Print your name DYANN BLAINE Title VICE PRESIDENT	
Paid Print/Type preparer's name Preparer's signature Date Check if PTIN Preparer self-employed	
Use Only 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	0

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

Pattern Energy Group Inc.

EIN:

90-0893251

Part II, Item 14

On October 29, 2015, 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

December 31, 2015

0.372

January 29, 2016

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 \$0.372 on January 29, 2016 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 \$0.372 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, 2016. 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 2016. Class A Common Stock shareholders as of the following date of record should reduce the basis of each share held on that date by the following amount per share:

> Class A Common Stock \$0.372 per common share for holders on December 31, 2015.