

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 DISTRIBUTIONS WILL NOT RESULT IN ANY TAX LOSS FOR ANY CLASS A COMMON STOCK SHAREHOLDERS AND SERIES A PREFERRED 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 ▶ Tom Byers **Tom Byers** **Attorney-In-Fact** Date ▶ 3/13/20

Print your name ▶ TOM BYERS Title ▶ ATTORNEY-IN-FACT

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 October 31, 2019, 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, 2019	\$ 0.4220	January 31, 2020

On November 4, 2019, Pattern Energy Group Inc. ("PEGI") declared the following cash distribution to the Series A preferred Stock shareholders on the date of record:

	Date of Issuance	Amount per Unit	Date Paid
Series A Preferred Stock	October 25, 2019	\$ 0.3789	January 31, 2020

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 \$0.4220 on January 31, 2020 for holders of each share of Class A Common stock and \$0.3789 for holders of each share of Series A Preferred 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 \$0.4220 per share for Common stock and \$0.3789 for Preferred stock.

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 and Series A Preferred Stock should reduce the basis of each share 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, 2020. 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 2020. Class A Common Stock and Series A Preferred shareholders as of the following date of record should reduce the basis of each share held on that date by the following amount per

Class A Common Stock	\$0.4220 per common share for holders on January 31, 2020.
Series A Preferred Stock	\$0.3789 per preferred share for holders on January 31, 2020.