

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
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**
Attorney-In-Fact Date ► 6/11/20

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 April 30, 2020, Pattern Energy Group Inc. ("PEGI") paid the following cash distribution to the Series A preferred Stock shareholders on the date of record:

	Amount per Unit	Date Paid
Series A Preferred Stock	\$ 0.6896	April 30, 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 \$0.6896 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 \$0.6896 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 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. 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 share:

Series A Preferred Stock \$0.6896 per preferred share for holders on April 30, 2020.