

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PATTERN ENERGY GROUP INC		2 Issuer's employer identification number (EIN) 90-0893251	
3 Name of contact for additional information TOM BYERS	4 Telephone No. of contact 415-203-4000	5 Email address of contact Tom.Byers@patternenergy.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1088 SANSOME ST		7 City, town, or post office, state, and ZIP code of contact SAN FRANCISCO, CA 94111	
8 Date of action 1/31/2019		9 Classification and description CLASS A COMMON STOCK	
10 CUSIP number 70338P100	11 Serial number(s) N/A	12 Ticker symbol PEGI	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ SEE ATTACHED STATEMENT

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ SEE ATTACHED STATEMENT

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ SEE ATTACHED STATEMENT

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 SEC's 316 AND 301(c)

18 Can any resulting loss be recognized? ►
FOR 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 ► 

Tom Byers
Attorney-in-Fact

Date ► 3/14/19

Print your name ► TOM BYERS

Title ►

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.	