



B #:	1677-15
Date:	September 18, 2015
To:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Brookfield Renewable Energy Partners L.P. CUSIP: G16258108 Record Date: 08/31/15 Payable Date: 09/30/15

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential

To: The Depository Trust & Clearing Corporation

Re: Brookfield Renewable Energy Partners L.P.

CUSIP#: G16258108

Date: September 18, 2015

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of US\$0.4150 per unit declared by Brookfield Renewable Energy Partners L.P. on August 6, 2015 to be paid on September 30, 2015 to unitholders of record as of August 31, 2015. The distribution consists of the following components for U.S. NRA and Back-up withholding tax purposes. The character of the distribution for Canadian withholding purposes may be different. The breakdown of the distribution for Canadian withholding tax purposes is available on the partnership's website.

U.S. Income	\$ -
Canadian Source Interest (non-arm's length)	\$ 0.0513
Canadian Source Dividend	\$ 0.2540
Canadian Source Return of Capital	\$ 0.1097
Bermuda Source Dividend	\$ 0.0000
Total Distribution	\$ 0.4150

*None of the above items constitute Effectively Connected Income (ECI).

Should you have any questions, please contact me at (416) 359-1955.

Thank you.

Zev Korman

Brookfield Renewable Energy Group

Brookfield

Brookfield Renewable Energy Partners L.P.
CUSIP: G16258108

2015 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		Feb. 27, 2015	May 29, 2015	Aug. 31, 2015
Payment date		Mar. 31, 2015	Jun. 30, 2015	Sep. 30, 2015
Sourcing	Type	Amount (\$US)	Amount (\$US)	Amount (\$US)
Canadian	Interest – “non-arm’s length” ¹	\$0.0502	\$0.0507	\$0.0513
	Dividend	\$0.2213	\$0.2220	\$0.2540
Total amount potentially subject to Canadian withholding tax		\$0.2715	\$0.2727	\$0.3053
Return of Capital		\$0.0895	\$0.1423	\$0.1097
Total Canadian Source		\$0.3610	\$0.4150	\$0.4150
Non-Canadian Source (Bermuda, gross)		\$0.0540	\$0.0000	\$0.0000
Total distribution		\$0.4150	\$0.4150	\$0.4150

2015 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		Feb. 27, 2015	May 29, 2015	Aug. 31, 2015
Payment date		Mar. 31, 2015	Jun. 30, 2015	Sep. 30, 2015
Sourcing	Type	Amount (\$US)	Amount (\$US)	Amount (\$US)
U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0
Non-U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0
Total amount potentially subject to U.S. withholding tax		\$0.0	\$0.0	\$0.0
Total distributions		\$0.4150	\$0.4150	\$0.4150

¹ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.