

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

IRC 316

IRC 301(c)

18 Can any resulting loss be recognized? ▶ The organizational action does not result in recognition of loss, for U.S. federal income tax purposes.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Attachment.

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 ▶ *Daniel Keane* Date ▶ 02/01/2018

Print your name ▶ DANIEL KEANE Title ▶ SVP

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

NRG Yield, Inc.

“Report of Organizational Actions Affecting Basis of Securities”

Part II, Item 14.

As part of the organizational action, NRG Yield, Inc. (“NYLD”) made cash distributions to its Class A and Class C common stockholders as of December 31, 2017.

Part II, Item 15.

Dividends paid in excess of the current and accumulated earnings and profits (“E&P”) of a corporation reduce the basis of the shares of the corporation pursuant to Internal Revenue Code (“IRC”) §301(c)(2) and 316(a).

NYLD made cash distribution as of December 31, 2017 for holders of each share of Class A and Class C common stock. At this time, and based upon reasonable assumptions by NYLD, the distributions are expected to be a non-taxable return of capital thereby reducing each shareholder’s basis by the amount of the distribution.

Part II, Item 16.

At this time, and based upon reasonable assumptions by NYLD, the full amount of the distributions paid per Class A and Class C common stock should reduce the basis of each share of Class A and Class C common stock held by each shareholder on the date of payment as NYLD is not expected to have any E&P (current or accumulated) as of December 31, 2017. Pursuant to the applicable Treasury Regulations under IRC §6045B, if these assumptions turn out to be incorrect, NYLD will file a corrected Form 8937 within 45 days of such determination.

Part II, Item 19.

The reportable tax year is 2017. Class A and Class C common stock shareholders, as of December 31, 2017, should reduce the basis of their Class A and Class C common stock held on that date by their pro rata share of the amount of the distribution.