



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 23, 2017

Nicholas Goodman  
Chief Financial Officer  
Brookfield Renewable Partners LP  
73 Front Street, 5<sup>th</sup> floor  
Hamilton HM 12 Bermuda

**Re: Brookfield Renewable Partners LP  
Form 20-F for the Fiscal Year Ended December 31, 2016  
Filed March 1, 2017  
File No. 1-35530**

Dear Mr. Goodman:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Item 5. Operating and Financial Review and Prospects

5.A Operating Results, page 82

1. We note your presentation of Funds from Operations per LP Unit, a non-IFRS measure, in Parts 1 and 6. Please tell us your consideration of the guidance in Question 102.05 of the Compliance and Disclosure Interpretations related to Non-GAAP measures updated May 17, 2016 in your presentation of this measure.

Item 19. Exhibits

2. Please tell us your basis for omitting the Interactive Data File required by paragraph 101 of the Instructions as to Exhibits of Form 20-F.

Nicholas Goodman  
Brookfield Renewable Partners LP  
May 23, 2017  
Page 2

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Tony Watson, Accountant, at (202) 551-3318 if you have questions regarding comments on the financial statements and related matters. Please me at (202) 551-3344 with any other questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products