

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
HOEGH LNG PARTNERS LP		98-1183461	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
RICHARD TYRELL	+44 7919 058830	IR@HOEGHLNGPARTNERS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
150 MINORIES		LONDON, UNITED KINGDON, EC3N 1LS	
8 Date of action	9 Classification and description		
SEE BELOW	COMMON UNITS		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y3262R100	N/A	HMLP	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 ► DURING THE YEAR ENDED DECEMBER 31, 2016, HOEGH LNG PARTNERS LP ("HMLP") DECLARED THE FOLLOWING CASH DISTRIBUTIONS PER UNIT TO THE COMMON UNITHOLDERS OF RECORD ON THE DATES SPECIFIED BELOW:

DATE OF RECORD:	AMOUNT PER UNIT:	DATE PAID:
FEBRUARY 5, 2016	\$0.4125	FEBRUARY 15, 2016
MAY 3, 2016	\$0.4125	MAY 13, 2016
AUGUST 5, 2016	\$0.4125	AUGUST 15, 2016
NOVEMBER 4, 2016	\$0.4125	NOVEMBER 14, 2016

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 ► DIVIDENDS PAID IN EXCESS OF THE CURRENT AND ACCUMULATED EARNINGS AND PROFITS OF HMLP WILL REDUCE THE BASIS OF THE UNITS OF HMLP PURSUANT TO INTERNAL REVENUE CODE ("IRC") SECTIONS 301(c)(2) AND 316(a).

BASED ON THE CURRENT AND ACCUMULATED EARNINGS AND PROFITS OF HMLP, A PORTION OF EACH DISTRIBUTION PAID PER UNIT AS OF THE DATES OF RECORD SHOULD REDUCE THE BASIS OF EACH COMMON UNITHOLDER AS FOLLOWS:

- \$0.322641 PER UNIT ON FEBRUARY 5, 2016
- \$0.322641 PER UNIT ON MAY 3, 2016
- \$0.322641 PER UNIT ON AUGUST 5, 2016
- \$0.322641 PER UNIT ON NOVEMBER 4, 2016

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 ► BASED ON HMLP'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS, THE DISTRIBUTIONS PAID PER COMMON UNIT SHOULD REDUCE THE BASIS OF EACH COMMON UNIT HELD BY EACH COMMON UNITHOLDER ON THE DATES OF RECORD AS FOLLOWS:

- \$0.322641 PER UNIT ON FEBRUARY 5, 2016
- \$0.322641 PER UNIT ON MAY 3, 2016
- \$0.322641 PER UNIT ON AUGUST 5, 2016
- \$0.322641 PER UNIT ON NOVEMBER 4, 2016

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 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 COMMON UNITHOLDERS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR IS 2016. UNITHOLDERS AS OF THE FOLLOWING DATES OF RECORD SHOULD REDUCE THE BASIS OF EACH UNIT HELD ON THOSE DATES, BY THE FOLLOWING AMOUNTS PER UNIT:

- \$0.322641 PER UNIT ON FEBRUARY 5, 2016
- \$0.322641 PER UNIT ON MAY 3, 2016
- \$0.322641 PER UNIT ON AUGUST 5, 2016
- \$0.322641 PER UNIT ON NOVEMBER 4, 2016

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 ▶

Richard Tyrell

Date ▶ 03/07/2017

Print your name ▶ RICHARD TYRELL

Title ▶ CEO / CFO

Paid Preparer Use Only

Print/Type preparer's name

SUSAN MCKILLIGAN

Preparer's signature

Susan McKilligan

Date

03/07/2017

Check ☐ if self-employed

PTIN

P01491547

Firm's name ▶ PRICEWATERHOUSECOOPERS LLP

Firm's EIN ▶ 98-0189320

Firm's address ▶ 1400-250 HOWE STREET, VANCOUVER, BC, CANADA V6C 3S7

Phone no. 604 806 7000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054