

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Höegh LNG Partners LP		2 Issuer's employer identification number (EIN) 98-1183461	
3 Name of contact for additional information Jon Olaf Bjercke	4 Telephone No. of contact + 47 90531868	5 Email address of contact jon.olaf.bjercke@hoeghlng.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Drammensveien 134		7 City, town, or post office, state, and ZIP code of contact 0277 Oslo, Norway	
8 Date of action See below		9 Classification and description Common Units	
10 CUSIP number Y326R100	11 Serial number(s) N/A	12 Ticker symbol HMLP	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 ► **During the year ended December 31, 2021, 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:
January 29, 2021	\$0.4400	February 12, 2021
May 6, 2021	\$0.4400	May 14, 2021
August 6, 2021	\$0.0100	August 13, 2021
October 29, 2021	\$0.0100	November 15, 2021

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:

\$0.2392607 per unit on January 29, 2021
\$0.2392607 per unit on May 6, 2021
\$0.0054377 per unit on August 6, 2021
\$0.0054377 per unit on October 29, 2021

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:**

\$0.2392607 per unit on January 29, 2021
\$0.2392607 per unit on May 6, 2021
\$0.0054377 per unit on August 6, 2021
\$0.0054377 per unit on October 29, 2021

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 unitholder.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The reportable tax year is 2021.**
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:

\$0.2392607 per unit on January 29, 2021

\$0.2392607 per unit on May 6, 2021

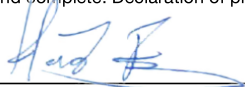
\$0.0054377 per unit on August 6, 2021

\$0.0054377 per unit on October 29, 2021

Sign Here

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.

Signature ►



Date ► 3 February 2022

Print your name ► **Håvard Furu**

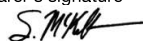
Title ► **CFO**

Paid Preparer Use Only

Print/Type preparer's name

Susan McKilligan

Preparer's signature



Date

02/02/2022

Check ☐ if self-employed

PTIN

P01491547

Firm's name ► **PricewaterhouseCoopers LLP**

Firm's EIN ► **98-1089320**

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