

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Hoegh LNG Partners LP		2 Issuer's employer identification number (EIN) 98-1183461	
3 Name of contact for additional information Jon Olaf Bjerkce	4 Telephone No. of contact +47 90531868	5 Email address of contact jon.olaf.bjerkce@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 Commom 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, 2022, 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 27, 2022	\$0.0100	February 15, 2022
May 02, 2022	\$0.0100	May 13, 2022
August 04, 2022	\$0.0100	August 12, 2022

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, the full amount of distribution paid per unit as of the dates of record should reduce the basis of each common unitholder as follows:

\$0.0100000 per unit on January 27, 2022.
\$0.0100000 per unit on May 02, 2022.
\$0.0100000 per unit on August 04, 2022.

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:**

\$0.0100000 per unit on January 27, 2022.
\$0.0100000 per unit on May 02, 2022.
\$0.0100000 per unit on August 04, 2022.

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [IRC 316 and 301 \(c\)](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable tax year is 2022.
 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:

\$0.0100000 per unit on August 04, 2022.

16/02/2023

Print your name ► **Håvard Furu**

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Phone no.	604 806 7000
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054