

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► 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, UK, 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, 2018, 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 1, 2018	\$0.4300	February 15, 2018
MAY 4, 2018	\$0.4400	May 15, 2018
AUGUST 2, 2018	\$0.4400	August 14, 2018
NOVEMBER 1, 2018	\$0.4400	November 14, 2018

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:

-\$0.2377026 PER UNIT ON FEBRUARY 1, 2018
-\$0.2446871 PER UNIT ON MAY 4, 2018
-\$0.2449633 PER UNIT ON AUGUST 2, 2018
-\$0.2450904 PER UNIT ON NOVEMBER 1, 2018

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:

-\$0.2377026 PER UNIT ON FEBRUARY 1, 2018
-\$0.2446871 PER UNIT ON MAY 4, 2018
-\$0.2449633 PER UNIT ON AUGUST 2, 2018
-\$0.2450904 PER UNIT ON NOVEMBER 1, 2018

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 2018. 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:

- \$0.2377026 PER UNIT ON FEBRUARY 1, 2018

- \$0.2446871 PER UNIT ON MAY 4, 2018

- \$0.2449633 PER UNIT ON AUGUST 2, 2018

- \$0.2450904 PER UNIT ON NOVEMBER 1, 2018

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 ►

Steffen Foreid

Date ►

25/02/2019

Print your name ►

STEFFEN FOREID

Title ►

CEO / CFO

Paid Preparer Use Only

Print/Type preparer's name

SUSAN MCKILLIGAN

Preparer's signature

S. McKilligan

Date

2/21/2019

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, V6C3S7

Phone no. 604 806 7000

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