

The Partnership has elected to be treated as a C-Corporation for tax purposes (our investors receive the standard 1099 form and not a K-1 form).

Distributions we pay to U.S. unitholders will be treated as a dividend for U.S. federal income tax purposes to the extent the distributions come from earnings and profits (“E&P”) and as a nondividend distribution or a return of capital (“ROC”) to the extent the distributions exceed E&P.

Distributions we pay to a non-U.S. unitholder will not be subject to U.S. federal income tax or withholding tax if the non-U.S. unitholder is not engaged in a U.S. trade or business.

For more detailed tax commentary, please refer to the F-1 prospectus for Höegh LNG Partners LP (“Höegh”).

The chart below describes the total distributions made by Höegh in 2014 and 2015 and the reporting of such distributions on United States Internal Revenue Service (“IRS”) Form 1099.

Please note that the determination of whether these distributions constitute a dividend from E&P or a ROC is not made for U.S. federal income tax purposes until the end of the fiscal year. If you are a U.S. unitholder and you received an IRS Form 1099 that does not set forth such amounts, you should contact your broker or tax advisor.

Holders are directed to consult their own tax advisors to determine the appropriate tax treatment with respect to the distributions.

Common Units

Record Date	Total Distribution	Amount Reported as a Qualified Dividend in Item 1 (b) of Form 1099	% Reported as a Qualified Dividend in Item 1 (b) of Form 1099	Amount Reported as a Nondividend distribution in Item 3 of Form 1099	% Reported as a Nondividend Distribution in Item 3 of Form 1099
11/04/14	\$ 2,394,481	\$ 2,394,481	100.00%	\$ 0	0.00%
02/03/15	\$ 4,440,170	\$ 4,440,170	100.00%	\$ 0	0.00%
05/07/15	\$ 4,440,170	\$ 4,440,170	100.00%	\$ 0	0.00%
08/06/15	\$ 4,440,170	\$ 4,440,170	100.00%	\$ 0	0.00%
11/05/15	\$ 4,440,170	\$ 4,440,170	100.00%	\$ 0	0.00%