

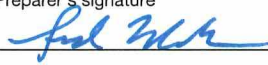
Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment

18 Can any resulting loss be recognized? ▶ See attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment

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 ▶ _____
Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name ANDREW WALKER	Preparer's signature 	Date 1/14/2020	Check <input type="checkbox"/> if self-employed	PTIN P01219759
	Firm's name ▶ DELOITTE TAX LLP			Firm's EIN ▶	86-1065772
	Firm's address ▶ 1111 BAGBY STREET, SUITE 4500, HOUSTON, TX 77002			Phone no.	

Hess Midstream LP
Attachment to IRS Form 8937
Date of Organization Action: December 16, 2019
CUSIP Number: 428104103, 428103105
Ticker Symbol: HESM

Disclosure Regarding Tax Advice: The information contained herein does not constitute tax advice and does not purport to be complete or describe the consequences that may apply to all holders of the debts described. Holders are advised to consult their own tax advisor regarding the adjustment to basis.

Part II Box 14:

On December 16, 2019, Hess Midstream Partners LP (“Old HESM”), a Delaware limited partnership, and Hess Midstream LP (“New HESM”), a Delaware limited partnership that elected to be taxed as a C-Corporation, completed the transactions (the “Restructuring”) contemplated by the Partnership Restructuring Agreement, dated October 3, 2019. In relevant part, Hess Midstream New Ventures II LLC (“Merger Sub”), a wholly owned subsidiary of New HESM, merged with and into Old HESM, with Old HESM surviving. Upon the consummation of the Restructuring, the following contributions occurred, among other things:

- Each common unit representing a limited partnership interest in Old HESM (“Common Units”), other than Common Units held by Hess Investments North Dakota LLC, GIP II Blue Holding Partnership, L.P., Hess Infrastructure Partners LP, Hess Infrastructure Partners GP LLC (“HIP GP LLC”) and certain of their affiliates, converted into Class A shares (“Class A Shares”) of New HESM;
- Hess Midstream GP LP purchased 266,416,928 Class B shares (“Class B Shares”) of New HESM for a cash amount equal to \$0.0001 per Class B Share; and
- Hess Midstream GP LP contributed 898,000 subordinated units representing limited partnership interests in Old HESM (“Subordinated Units”) to New HESM for Class A Shares.

Part II Box 15:

Pursuant to I.R.C. section 351, the contributions should qualify for the non-recognition of gain or loss to the unitholders for U.S. federal income purposes. Former holders of Common Units or Subordinated Units may recognize gain to the extent their share of Old HESM liabilities exceeds the basis of their Common Units or Subordinated Units. Otherwise, former holders of Common Units and Subordinated Units will take a basis in the Class A Shares equal to the basis in their Common Units and Subordinated Units, respectively, reduced by their share of Old HESM liabilities. Class B Shares purchased for cash will have a tax basis equal to the cost of such shares.

Part II Box 16:

Not applicable

Part II Box 17:

I.R.C. Sections 351(a) and 358(a).

Part II Box 18:

No loss may be recognized in connection with the exchange

Part II Box 19:

The adjustment would generally be reportable in tax year ended December 31, 2019 (in the case of a holder utilizing a calendar year-end); however, holders are advised to consult their own tax advisor regarding the proper reportable tax year.