Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

P	art I Reporting	Issuer			
1	Issuer's name		2 Issuer's employer identification number (EIN) 84-3211812		
HES	SS MIDSTREAM LP				
3	Name of contact for ac	ditional information	4 Telephon	e No. of contact	5 Email address of contact
6	Number and street (or	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact		
106	ALLEN ROAD SUITE 20-	4	BASKING RIDGE, NJ 07920		
8	Date of action				
DEC	CEMBER 16, 2019		Class A	and Class B Shares	
10	CUSIP number 11 Serial number(s)		s)	12 Ticker symbol	13 Account number(s)
	See attachment			See attachment	
14		ational action and, if a			ack of form for additional questions. ainst which shareholders' ownership is measured for
				ő	
-					
- 12					
-					
15	Describe the quantita share or as a percent				the hands of a U.S. taxpayer as an adjustment per
-					
-					
16	Describe the calculativaluation dates ► See		asis and the d	data that supports the calculation	, such as the market values of securities and the
0.					

Pan	SILE	Organizational Action (continued)				
17	List the	e applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax t	reatment is based I	See attachme	nt
-						
18	Can ar	ny resulting loss be recognized? ▶ See att	achment			
19	Provide	e any other information necessary to impler	nent the adjustment, such as the reportab	le tax year ▶ See a	ttachment	
					<u> </u>	
			0			
	_					
Sign	Und belie	er penalties of perjury, I declare that I have exan if, it is true, correct, and complete. Declaration of	nined this return, including accompanying sche preparer (other than officer) is based on all info	dules and statements mation of which prepa	, and to the best of narer has any knowled	ny knowledge and ge.
Here	Sign	ature ►	Date ►			
	Print	t your name ►		Title ▶		
Paid		Print/Type preparer's name ANDREW WALKER	Preparer's signature	Date 1/14/2020	Check if self-employed	N P01219759
Prep		DELOITE TAVILLE	- from - Mrs	1/11/2020	1550 - 100 to 150 2 1 15	86-1065772
Use	Only	1 1117 5 1141115	JITE 4500, HOUSTON, TX 77002		Phone no.	
	-	007/1				

Hess Midstream LP Attachment to IRS Form 8937 Date of Organization Action: December 16, 2019

CUSIP Number: 428104103, 428103105 Ticker Symbol: HESM

<u>Disclosure Regarding Tax Advice:</u> 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.