

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name HESS MIDSTREAM PARTNERS LP		2 Issuer's employer identification number (EIN) 36-4777695	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 106 ALLEN ROAD SUITE 204		7 City, town, or post office, state, and ZIP code of contact BASKING RIDGE, NJ 07920	
8 Date of action DECEMBER 12, 2019	9 Classification and description 5.625% Senior Notes due 2026		
10 CUSIP number See attachment	11 Serial number(s)	12 Ticker symbol See attachment	13 Account number(s)

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 ▶ See attachment

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 ▶ See attachment

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 ▶ See attachment

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

Blank lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attachment

Blank lines for providing information regarding resulting loss recognition.

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

Blank lines for providing other information necessary to implement the adjustment.

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		Phone no.	
	Firm's address ▶ 1111 BAGBY STREET, SUITE 4500, HOUSTON, TX 77002				

Hess Midstream Partners, LP
Attachment to IRS Form 8937
Date of Organization Action: December 12, 2019
CUSIP Number: 428102AA5, 428102AC1
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:

In October 2019, Hess Midstream Partners LP (“HESM”) commenced offers to exchange any and all validly tendered and accepted Hess Infrastructure Partners LP (“HIP”) outstanding 5.625% Senior Notes due 2026 (“Existing HIP Notes”) for new HESM 5.625% Senior Notes due 2026 to be issued by HESM (the (“New HESM Notes”). Approximately 97.14% of the Existing HIP Notes were tendered and accepted, and the exchanges settled on December 12, 2019.

Part II Box 15:

Holders are advised to consult their own tax advisor regarding the adjustment to basis associated with this exchange. Based on the applicable Treasury Regulations, we believe that the exchange of Existing HIP Notes tendered for New HESM Notes likely resulted in a “significant modification” under I.R.C. Section 1001, and correspondingly, an “exchange” of such Existing HIP Notes for different debt for U.S. federal income tax purposes. Should the exchange constitute a “significant modification,” the recipient of New HESM Notes should generally have a basis in the New HESM Notes equal to the “issue price” (for US federal income tax purposes) of such notes and the New HESM Notes will have a new holding period. The issue price of the New HESM Notes will be determined based on whether the New HESM Notes or the Existing HIP Notes are considered “publicly traded” for U.S. federal income tax purposes. If the New HESM Notes are considered to be publicly traded, the issue price of the New HESM Notes will equal their fair market value as of the date the New HESM Notes are issued, excluding any accrued and unpaid interest on the Existing HIP Notes tendered at the time of the exchange. We believe that the New HESM Notes are likely considered “publicly traded” for this purpose.

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 16:

The fair market value of the New HESM Notes after the exchange is generally presumed to equal its sales price or quoted price determined under the applicable Treasury Regulations (potentially subject to adjustments for accrued interest). If there is more than

one such price, a taxpayer may use any reasonable method consistently applied to the same or substantially similar facts, to determine the fair market value.

Part II Box 17:

I.R.C. Sections 1001, 1011, 1012, and 1273

Part II Box 18:

See Part II Box 15, above. A holder who tenders Existing HIP Notes for New HESM Notes would potentially recognize loss in an amount equal to the excess of: (i) the holder's adjusted tax basis in the Existing HIP Notes tendered, over the (ii) the amount realized on the New HESM Notes. The amount realized on the New HESM Notes will generally be equal to the sum of the aggregate issue price of the New HESM Notes received plus any cash payment in respect of any fractional portion of New HESM Notes. Several various rules may apply in determining whether a holder can deduct any such loss and the amount thereof. Holders are advised to consult their own tax advisor regarding the adjustment to basis.

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.