

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
ENLINK MIDSTREAM, LLC		46-4108528	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
DENISE GUANCO	214-721-9653	DENISE.GUANCO@ENLINK.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
1722 ROUTH ST, STE 1300		DALLAS, TX 75201	
<b>8</b> Date of action		<b>9</b> Classification and description	
FEBRUARY 14, 2018		COMMON UNITS, \$0.259 PER UNIT DISTRIBUTION	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
29336T100		ENLC	

**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 ▶ ON FEBRUARY 14, 2018 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON JANUARY 31, 2018 RECEIVED CASH DISTRIBUTIONS PER SHARE IN THE AMOUNT OF \$.259 ("DISTRIBUTIONS"). UNDER APPLICABLE TAX LAW, A PORTION OF THESE DISTRIBUTIONS WILL NOT BE TREATED AS A TAXABLE DIVIDEND, BUT, INSTEAD, WILL BE TREATED AS A REDUCTION IN THE SHAREHOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS. BASED ON AVAILABLE INFORMATION AND UNDER THE RULES OF THE UNITED STATES INTERNAL REVENUE CODE, ENLC EXPECTS THAT A PORTION OF THE DISTRIBUTIONS REPORTED TO UNIT HOLDERS BY THEIR BROKERAGE FIRM ON FORM 1099 (OR EQUIVALENT) WILL BE CHARACTERIZED AS NONDIVIDEND DISTRIBUTIONS IN TAX YEAR 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 ▶ FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, ENLC EXPECTS THAT THE PORTION OF THIS DISTRIBUTION WHICH WILL BE CHARACTERIZED AS A NONDIVIDEND DISTRIBUTION UNDER SECTION 301(c)(2) OF THE CODE IN TAX YEAR 2018 EQUALS \$0.1652 PER UNIT. THIS AMOUNT WILL BE TREATED AS A REDUCTION IN THE SHAREHOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS.

**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 ▶ THE BASIS REDUCTION OF \$0.1652 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION OF \$0.2590 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.0938 PER UNIT). THE COMPANY DETERMINED THIS LATTER AMOUNT BY (I) FIRST, DETERMINING (IN ACCORDANCE WITH THE RULES OF CODE SECTION 316 AND THE TREASURY REGULATIONS THEREUNDER) THE PORTION OF ITS TOTAL CURRENT AND TOTAL ACCUMULATED EARNINGS AND PROFITS ALLOCABLE TO THE TOTAL QUARTERLY DISTRIBUTION ON ALL UNITS AND (II) THEN, DIVIDING THE AMOUNT DETERMINED UNDER CLAUSE (I) BY THE TOTAL NUMBER OF COMPANY UNITS OUTSTANDING.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
**TAX TREATMENT GOVERNED BY IRC SECTION 301(c)(2)**

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18 Can any resulting loss be recognized? ▶ N/A

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
**FOR THOSE ENLC UNIT HOLDERS THAT ARE CALENDAR YEAR TAXPAYERS, THIS TRANSACTION IS REPORTABLE IN THE TAX YEAR ENDED DECEMBER 31, 2018.**

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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.

Sign Here Signature ▶  Date ▶ Feb 14/18

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>KATE WALSH</u>	Preparer's signature	Date ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	