

EnLink Midstream, L.L.C.
Attachment to Form 990
2017 Dividends

Line 15:
Common Stock Dividends

Record Date	Payment Date	Cash Dividend per Share	Taxable Percentage	Taxable Dividend	Return of Capital Percentage	Return of Capital Basis Adjustment per Share
1/31/2017	2/14/2017	.255	24.94%	0.0636	75.06%	0.1914
5/2/2017	5/15/2017	.255	24.94%	0.0636	75.06%	0.1914
8/1/2017	8/14/2017	.255	24.94%	0.0636	75.06%	0.1914
11/1/2017	11/14/2017	.255	24.94%	0.0636	75.06%	0.1914

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ENLINK MIDSTREAM, LLC		46-4108528	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
DENISE GUANCO	214-721-9653	DENISE.GUANCO@ENLINK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
2501 CEDAR SPRINGS RD, SUITE 100		DALLAS, TX 75201	
8 Date of action		9 Classification and description	
FEBRUARY 14, 2017		COMMON UNITS, \$0.255 PER UNIT DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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, 2017 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON JANUARY 31, 2017 RECEIVED CASH DISTRIBUTIONS PER SHARE IN THE AMOUNT OF \$.255 ("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 2017.**

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 2017 EQUALS \$0.1447 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 \$0.1447 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION OF \$0.2550 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.1103 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)18 Can any resulting loss be recognized? ▶ **N/A**

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, 2017.**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 ▶ **5/3/17**Print your name ▶ **KATE WALSH**Title ▶ **VP INVESTOR RELATIONS AND TAX****Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Effect on U.S. Tax Basis – UPDATED MARCH 7, 2018

Quarterly Dividend Distributions Paid February 14, 2017

Section 6045B Reporting

United States Internal Revenue Service (“IRS”) Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, any United States (U.S.) tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Purpose:

Section 6045B of the Internal Revenue Code of 1986, as amended (“Code”), requires an issuer of stock to provide to the IRS and to the holders of stock certain information on organizational actions that affect the tax basis of such stock for U.S. federal income tax purposes. Under Treasury Regulation § 1.6045B-1(a)(3) and (b)(4), an issuer may comply with these requirements by posting such information on its public Web site.

Issuer: EnLink Midstream, LLC (“ENLC”)

Issuer TIN: 46-4108528

Description of Organizational Action:

On February 14, 2017 each holder of record of ENLC’s Common Units as of the close of business on January 31, 2017 received cash distributions, per unit, in the amount of \$0.255 (the “Distributions”).

It was previously published that a portion of the distribution in the amount of \$0.1447 per unit would be characterized as a nondividend distribution. Based on more recent available information and under the rules of the U.S. Internal Revenue Code, ENLC now expects \$0.19141 per unit will be characterized as a nondividend distribution in tax year 2017.

Securities Involved:

EnLink Midstream, LLC (“Common Units”)

CUSIP: 29336T100

NYSE Ticker Symbol: ENLC

Effects on Tax Basis:

For U.S. 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 2017 equals \$.19141 per unit. This amount will be treated as a reduction in the shareholder’s tax basis in its ENLC common units.

All holders should consult their own tax advisors regarding the United States federal and other tax consequences of the Distributions.

Contact Person:

If you have any questions, please contact:

Enlink Midstream, LLC
Denise Guanco
Director - Taxation
1722 Routh St, Suite 1300
Dallas, TX 75201
denise.guanco@enlink.com
214-721-9653

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ENLINK MIDSTREAM, LLC		46-4108528	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
DENISE GUANCO	214-721-9653	DENISE.GUANCO@ENLINK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
2501 CEDAR SPRINGS RD, SUITE 100		DALLAS, TX 75201	
8 Date of action		9 Classification and description	
MAY 15, 2017		COMMON UNITS, \$0.255 PER UNIT DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 MAY 15, 2017 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON MAY 2, 2017 WILL RECEIVE CASH DISTRIBUTIONS PER SHARE IN THE AMOUNT OF \$.255 ("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 2017.**

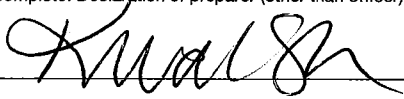
15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► **FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, ENLC EXPECTS THAT THE PORTION OF THIS DISTRIBUTION WHICH WILL BE CHARACTERIZED AS A NONDIVIDEND DISTRIBUTION UNDER SECTION 301(c)(2) OF THE CODE IN TAX YEAR 2017 EQUALS \$0.1447 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 \$0.1447 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION OF \$0.2550 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.1103 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)****18** Can any resulting loss be recognized? ▶ **N/A****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, 2017.****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 ▶

5/3/17

Print your name ▶ **KATE WALSH**Title ▶ **VP INVESTOR RELATIONS AND TAX****Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Effect on U.S. Tax Basis – UPDATED MARCH 7, 2018

Quarterly Dividend Distributions Paid May 15, 2017

Section 6045B Reporting

United States Internal Revenue Service (“IRS”) Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, any United States (U.S.) tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Purpose:

Section 6045B of the Internal Revenue Code of 1986, as amended (“Code”), requires an issuer of stock to provide to the IRS and to the holders of stock certain information on organizational actions that affect the tax basis of such stock for U.S. federal income tax purposes. Under Treasury Regulation § 1.6045B-1(a)(3) and (b)(4), an issuer may comply with these requirements by posting such information on its public Web site.

Issuer: EnLink Midstream, LLC (“ENLC”)

Issuer TIN: 46-4108528

Description of Organizational Action:

On May 15, 2017 each holder of record of ENLC’s Common Units as of the close of business on May 2, 2017 received cash distributions, per unit, in the amount of \$0.255 (the “Distributions”).

It was previously published that a portion of the distribution in the amount of \$0.1447 per unit would be characterized as a nondividend distribution. Based on more recent available information and under the rules of the U.S. Internal Revenue Code, ENLC now expects \$0.19141 per unit will be characterized as a nondividend distribution in tax year 2017.

Securities Involved:

EnLink Midstream, LLC (“Common Units”)

CUSIP: 29336T100

NYSE Ticker Symbol: ENLC

Effects on Tax Basis:

For U.S. 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 2017 equals \$.19141 per unit. This amount will be treated as a reduction in the shareholder’s tax basis in its ENLC common units.

All holders should consult their own tax advisors regarding the United States federal and other tax consequences of the Distributions.

Contact Person:

If you have any questions, please contact:

Enlink Midstream, LLC
Denise Guanco
Director - Taxation
1722 Routh St, Suite 1300
Dallas, TX 75201
denise.guanco@enlink.com
214-721-9653

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ENLINK MIDSTREAM, LLC		46-4108528	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
DENISE GUANCO	214-721-9653	DENISE.GUANCO@ENLINK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
2501 CEDAR SPRINGS RD, SUITE 100		DALLAS, TX 75201	
8 Date of action		9 Classification and description	
AUGUST 14, 2017		COMMON UNITS, \$0.255 PER UNIT DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 AUGUST 14, 2017 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON AUGUST 1, 2017 WILL RECEIVE CASH DISTRIBUTIONS PER SHARE IN THE AMOUNT OF \$.255 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 2017.

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 2017 EQUALS \$0.1447 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 \$0.1447 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION OF \$0.2550 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.1103 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.

Effect on U.S. Tax Basis – UPDATED MARCH 7, 2018

Quarterly Dividend Distributions Paid August 14, 2017

Section 6045B Reporting

United States Internal Revenue Service (“IRS”) Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, any United States (U.S.) tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Purpose:

Section 6045B of the Internal Revenue Code of 1986, as amended (“Code”), requires an issuer of stock to provide to the IRS and to the holders of stock certain information on organizational actions that affect the tax basis of such stock for U.S. federal income tax purposes. Under Treasury Regulation § 1.6045B-1(a)(3) and (b)(4), an issuer may comply with these requirements by posting such information on its public Web site.

Issuer: EnLink Midstream, LLC (“ENLC”)

Issuer TIN: 46-4108528

Description of Organizational Action:

On August 14, 2017 each holder of record of ENLC’s Common Units as of the close of business on August 1, 2017 received cash distributions, per unit, in the amount of \$0.255 (the “Distributions”).

It was previously published that a portion of the distribution in the amount of \$0.1447 per unit would be characterized as a nondividend distribution. Based on more recent available information and under the rules of the U.S. Internal Revenue Code, ENLC now expects \$0.19141 per unit will be characterized as a nondividend distribution in tax year 2017.

Securities Involved:

EnLink Midstream, LLC (“Common Units”)

CUSIP: 29336T100

NYSE Ticker Symbol: ENLC

Effects on Tax Basis:

For U.S. 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 2017 equals \$.19141 per unit. This amount will be treated as a reduction in the shareholder’s tax basis in its ENLC common units.

All holders should consult their own tax advisors regarding the United States federal and other tax consequences of the Distributions.

Contact Person:

If you have any questions, please contact:

Enlink Midstream, LLC
Denise Guanco
Director - Taxation
1722 Routh St, Suite 1300
Dallas, TX 75201
denise.guanco@enlink.com
214-721-9653

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ENLINK MIDSTREAM, LLC		46-4108528	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
DENISE GUANCO	214-721-9653	DENISE.GUANCO@ENLINK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
1722 ROUTH ST, STE 1300		DALLAS, TX 75201	
8 Date of action		9 Classification and description	
NOVEMBER 14, 2017		COMMON UNITS, \$0.255 PER UNIT DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 NOVEMBER 14, 2017 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON NOVEMBER 1, 2017 WILL RECEIVE CASH DISTRIBUTIONS PER SHARE IN THE AMOUNT OF \$.255. 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 2017.

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 2017 EQUALS \$0.1447 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 \$0.1447 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION OF \$0.2550 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.1103 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)****18** Can any resulting loss be recognized? ► **N/A****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, 2017.****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 ►

10/26/2017

Print your name ► **KATE WALSH**Title ► **VP INVESTOR RELATIONS AND TAX****Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Effect on U.S. Tax Basis – **UPDATED MARCH 7, 2018**

Quarterly Dividend Distributions Paid November 14, 2017

Section 6045B Reporting

United States Internal Revenue Service (“IRS”) Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, any United States (U.S.) tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Purpose:

Section 6045B of the Internal Revenue Code of 1986, as amended (“Code”), requires an issuer of stock to provide to the IRS and to the holders of stock certain information on organizational actions that affect the tax basis of such stock for U.S. federal income tax purposes. Under Treasury Regulation § 1.6045B-1(a)(3) and (b)(4), an issuer may comply with these requirements by posting such information on its public Web site.

Issuer: EnLink Midstream, LLC (“ENLC”)

Issuer TIN: 46-4108528

Description of Organizational Action:

On November 14, 2017 each holder of record of ENLC’s Common Units as of the close of business on November 1, 2017 received cash distributions, per unit, in the amount of \$0.255 (the “Distributions”).

It was previously published that a portion of the distribution in the amount of \$0.1447 per unit would be characterized as a nondividend distribution. Based on more recent available information and under the rules of the U.S. Internal Revenue Code, ENLC now expects \$0.19141 per unit will be characterized as a nondividend distribution in tax year 2017.

Securities Involved:

EnLink Midstream, LLC (“Common Units”)

CUSIP: 29336T100

NYSE Ticker Symbol: ENLC

Effects on Tax Basis:

For U.S. 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 2017 equals \$.19141 per unit. This amount will be treated as a reduction in the shareholder’s tax basis in its ENLC common units.

All holders should consult their own tax advisors regarding the United States federal and other tax consequences of the Distributions.

Contact Person:

If you have any questions, please contact:

Enlink Midstream, LLC
Denise Guanco
Director - Taxation
1722 Routh St, Suite 1300
Dallas, TX 75201
denise.guanco@enlink.com
214-721-9653