

MPLX LP

Disclosure under Treasury Regulations Section 1.1273-2(f)(9)(i) Relating to MPLX Notes Issued in Exchange for Andeavor Logistics Notes on September 23, 2019

On August 22, 2019, MPLX LP (“MPLX”) offered to issue notes (the “MPLX Notes”) in exchange for certain outstanding notes (the “Exchange Offer”) issued by Andeavor Logistics LP and Tesoro Logistics Finance Corp. (the “Andeavor Logistics Notes”). On September 23, 2019, the Exchange Offer closed. Pursuant to the Exchange Offer, the consideration a tendering holder received on an exchange of Andeavor Logistics Notes for MPLX Notes differed depending on when such holder tendered their Andeavor Logistics Notes, whether at or prior to 5:00 p.m., New York City time, on September 5, 2019 (the “Early Tender Date”) or after the Early Tender Date but before the Exchange Offer expired at 12:00 midnight, New York City time, on September 19, 2019. Holders who tendered their Andeavor Logistics Notes at or prior to the Early Tender Date (the “Early Tendering Holders”) received \$1000 principal amount of the respective series of MPLX Notes and \$1 cash for every \$1000 principal amount of corresponding Andeavor Logistics Notes tendered. Holders who tendered their Andeavor Logistics Notes after the Early Tender Date but before the Exchange Offer expired (the “Late Tendering Holders”) received \$970 principal amount of the respective series of MPLX Notes and \$1 cash for every \$1000 principal amount of corresponding Andeavor Logistics Notes Tendered.

As described in more detail in the Offering Memorandum and Consent Solicitation Statement relating to the Exchange Offer, MPLX believes that for Early Tendering Holders and for all holders tendering their 5.200% 2047 Andeavor Logistics Notes for 5.200% 20247 MPLX Notes, their MPLX Notes received in the Exchange Offer are treated as a mere continuation of the Andeavor Logistics Notes exchanged therefor for U.S. federal income tax purposes. Accordingly, this disclosure addresses only Late Tendering Holders of Andeavor Logistics Notes (other than Late Tendering Holders tendering their 5.200% Andeavor Logistics Notes due 2047 for 5.200% MPLX Notes due 2047).

Pursuant to Treasury Regulations Section 1.1273-2(f)(9)(i), MPLX has determined that each series of MPLX Notes issued in the exchange is “traded on an established securities market” within the meaning of Treasury Regulations Section 1.1273-2(f)(9). Furthermore, MPLX has determined the fair market values of the MPLX Notes received by Late Tendering Holders on their issue date were as follows (stated as a percentage of principal amount):

Series of MPLX Notes	Fair Market Value
6.250% MPLX Notes due 2022	101.7
3.500% MPLX Notes due 2022	102.9
6.375% MPLX Notes due 2024	104.3
5.250% MPLX Notes due 2025	105.1
4.250% MPLX Notes due 2027	106.0

The issue price of the MPLX Notes received by a Late Tendering Holder depends on whether MPLX Notes received by such Late Tendering Holder are treated as issued as part of a “qualified reopening” of the corresponding series of MPLX Notes received by Early Tendering Holders within the meaning of the applicable Treasury Regulations. If the exchange is a qualified reopening, then such MPLX Notes received by the Late Tendering Holder will have the same issue date and the same issue price as the corresponding series of MPLX Notes received by Early Tendering Holders, which are deemed to be a continuation of the Andeavor Logistics Notes exchanged therefor for U.S. federal income tax purposes. If the exchange is not a qualified reopening, then such MPLX Notes received by the Late Tendering Holder will be treated as issued on September 23, 2019 and will have an issue price equal to the fair market value listed above.

MPLX believes that the 6.250% MPLX Notes due 2022, the 3.500% MPLX Notes due 2022, the 6.375% MPLX Notes due 2024, the 5.250% MPLX Notes due 2025, and the 4.250% MPLX Notes due 2027 should be treated as having been received by Late Tendering Holders in a qualified reopening. Accordingly, MPLX intends to take the position that the 6.250% MPLX Notes due 2022, the 3.500% MPLX Notes due 2022, the 6.375% MPLX Notes due 2024, the 5.250% MPLX Notes due 2025, and the 4.250% MPLX Notes due 2027 received by Late Tendering Holders have the same issue price and the same adjusted issue price as the corresponding series of the MPLX Notes received by Early Tendering Holders, which, in each case, were issued at either par or with original issue discount of no more than a de minimis amount (which would be treated by holders as zero original issue discount).

Holders should consult their tax advisors to determine the tax consequences to them of the exchange of Andeavor Logistics Notes for MPLX Notes pursuant to the Exchange Offer. Holders may also consult the Offering Memorandum and Consent Solicitation Statement relating to the Exchange Offer for more information.