

## **IMPORTANT TAX INFORMATION FOR MARKWEST ENERGY PARTNERS, L.P. UNITHOLDERS**

As of the date of the Merger, 8:05AM on 12/4/2015, MarkWest Energy Partners, L.P. (“MWE”) (NYSE: MWE), merged with MPLX LP (“MPLX”) (NYSE: MPLX). The surviving legal entity is MPLX; therefore, MWE unitholders of record at the close of trading on 12/03/15 received MPLX units and cash in exchange for MWE units per the merger agreement.

### **Consult Your Tax Advisor**

The enclosed information is provided for your general guidance. This notice contains the general partner’s understanding of the application of certain existing U.S Federal income tax laws and regulations relating to the cash consideration. Before undertaking any tax filing, we suggest that you refer to the appropriate U.S. Federal, state, local and foreign tax laws and/or consult your personal tax advisor.

## **GENERAL TAX INFORMATION**

The following is a brief discussion of the U.S. federal income tax consequences of the cash consideration received as part of the merger and is based on current provisions of the Internal Revenue Code and accompanying Treasury Regulations. Changes in these authorities may cause the tax consequences to vary substantially from the consequences described below. This discussion does not purport to be a complete discussion of all U.S. federal income tax consequences of the cash consideration received as part of the merger transaction, accordingly each unitholder is strongly urged to consult with such unitholder’s own tax advisor in analyzing the U.S. federal, state, local and foreign tax consequences to the unitholder of the cash consideration received as part of the merger.

In exchange for each MWE unit, the unitholder received \$6.20 cash consideration and 1.09 units of MPLX units. The individual unitholders’ basis in MWE units may be allocated to the cash received and the MPLX units received in exchange for their MWE units based on the relative value of the cash and MPLX units. The value of units exchanged is the MPLX closing price on 12/3/2015 of \$32.63 times the number of MPLX units.

The cash consideration received is treated as proceeds for the sale of a portion of the recipient’s units. As noted above, a portion of the basis in existing MWE units at the date of close is allocated to the cash received.

The amount of basis allocated to the units deemed sold depends on each individual unitholder’s specific facts (e.g., the purchase price, number of units). The cumulative adjustments to basis will be provided on the sales schedule for each unitholder and included as part of the K-1 tax package to be mailed by the first week in March.

Further information regarding material U.S. federal income tax consequences of the merger can be found starting on page 138 of the proxy filed with the SEC dated October 30<sup>th</sup>, 2015.