

Master List of Rack Sellers

This list of entities represents "rack sellers" as Valero has identified from five sources, as of April 2016: (1) OPIS Terminal Price Posting; (2) OPIS Active Supplier List; (3) Valero's Market research on bulk and rack activity; (4) Review of federal excise tax forms (637S) obtained by Valero; and (5) Market information received in the course of discussing the RFS issues with others in the business. In compiling the list, duplicates of corporate entities that operate under different brands were consolidated. However, some corporations listed below also have wholly-owned subsidiaries or joint ventures listed because they have separate tax registrations. In those instances, both entities are listed. For example, Diamond Green is a separate joint venture of Valero and is listed separately. The total number below is 202; if the subsidiaries and joint ventures were combined, the number on the list would be well below 200. Given the breadth of the data, Valero does not believe that there are more than a few rack selling entities that would have escaped this list.

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|-------------------|-------------------|------------------|--------------------|
| Acorn | Coastal | Growmark | Maples |
| Allied Energy | Coffeyville | Gulf Oil | Maquarie |
| Alon | Colonial Oil | Guttman | Marathon |
| American Refining | Countrymark | Hartland | McCall Oil |
| Amerigreen | Crouse | Hartree | Mercuria |
| Apex Energy | Cumberland Farm | Hollyfrontier | Merril Lynch |
| Apex Oil | Dakota Refining | Houston Refining | Mers |
| ARTCO | Dansk WLS | Huguenot | Metroplex |
| Astra | Dead River | Hunt Refining | Mieco |
| Atlas Oil | Delek | Husky | Morgan Stanley |
| ATMI | Diamond Green | HWRT | Motiva |
| Ayers Oil | Direct Fuels | Hy-Vee | Murphy |
| Bay Biodiesel | DK Burke | Idemitsu | Musket |
| Bayside | Duck Island | IFT | Neste |
| Benchmark | ENI | Imperial Oil | New England |
| Big West | Enterprise | IPC | Petroleum |
| BioUrja | Ergon | Irving | NGL Energy |
| BNSF | Esso | Jaco | Partners |
| Boyett Petroleum | ExxonMobil | JD Street | Noble |
| BP | FC Stone | JP Energy | NOCO |
| BTG | Federal Express | Jubitz | North American |
| Buckeye | Fikes | JW Stone | Fuel Corporation |
| Calumet | Flint Hills | KCS Railroad | Northville |
| Cargill | Flyers | Kern Oil | NuStar |
| Carson Oil | Freepoint | Kinder Morgan | Oakboro Oil |
| Castleton | Commodities | Koch | Oakley Fuels |
| CB Properties | FutureFuel | Kum and Go | Paducah River Fuel |
| Center Oil | GE Warren | Kwik Trip | Services |
| Chemoil | General Biodiesel | LE Belcher | PAPCO |
| Chevron | Getty | Lincoln Oil | Parker Oil |
| CHS | Gladieux | Lion Oil | PBF |
| Circle K | Glencore | Lukoil | PES |
| Citgo | Global | Lynkins Oil | Petrobras |
| Citigroup | Golden Gate | Mansfield Oil | Petrochina |

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|---------------------|---------------------|
| Petrocom | Suma |
| Petro-Diamond | Suncoast |
| Petrogas | Suncor |
| Petroleum | Sunoco |
| Marketing Group | Superior Plus |
| Petroleum Traders | Targa Sound |
| Corp | Tauber Oil |
| Petrolube | Tennessee Valley |
| PFI | Tesoro |
| Phillips 66 | TEXON |
| Pilot | Thomas Petroleum |
| Placid Refining | TOPCO |
| Pro Petroleum | Trafigura |
| PRSI | Transmontaigne |
| Pyramid | Tri Gas & Oil |
| Quick-Trip | Truman Arnold |
| REG | United Energy |
| Reliance | Trading |
| Renewable Fuel | United Refining |
| Corp | UP Railroad |
| Repsol | UPS |
| River City | US Oil |
| Petroleum | USA |
| Road Ranger | Valero |
| Robinson Oil | Vitol |
| Rolymus | Waterford Oil |
| Sapp Brothers | Wawa |
| SC Fuels | Wesco |
| SEI | Western Biodiesel |
| Sequential Pacific | Western Refining |
| Biodiesel | Westmore |
| Sheetz | Westport |
| Shell | Wilsons |
| Sinclair | World Fuel Services |
| SK Energy | Woroco |
| SO States | |
| Soymet | |
| Sprague | |
| Springfield | |
| St. Paul Park | |
| Refining / Northern | |
| Tier Energy | |
| Statoil | |
| Stern Oil | |