

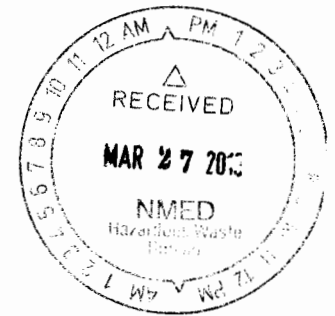


Marathon Petroleum Company LP

539 South Main Street
Findlay, OH 45840
Tel: 419.422.2121

March 25, 2019

John Kieling
Bureau Chief
New Mexico Environment Department
Hazardous Waste Bureau
2905 Rodeo Park Drive East, Building 1
Sante Fe, New Mexico 87505-6303



**Re: Fiscal Year Ending 2018 Financial Assurance
Gallup Refinery, EPA ID #NMD000333211, HWB-WRG-MISC
Bloomfield Terminal, EPA ID #NMD089416416, HWB-WRB-MISC**

Dear Mr. Kieling:

Enclosed please find Western Refining Southwest, Inc.'s annual update to the financial assurance documentation for Western's Gallup Refinery and Bloomfield Terminal using the financial test and corporate guarantee specified under 40 CFR 264 Subpart H. The 2018 cost estimates for both facilities were submitted to your office prior to the January 31 deadline, as required by Order HWB 07-34 (CO) for Bloomfield Terminal and Permit NMD000333211 for Gallup Refinery.

On October 1, 2018, Marathon Petroleum Corporation acquired the assets of Andeavor (and its subsidiaries, including Tesoro Refining & Marketing Company LLC). Due to this change, a revised Corporate Guarantee is enclosed, showing Marathon Petroleum Corporation as the Guarantor.

This submittal contains the following items:

1. A letter demonstrating compliance with the financial test signed by Marathon Petroleum Corporation's Chief Financial Officer, Timothy T. Griffith, as required by 40 CFR 264.143(f)(3)(i), 264.145(f)(3)(i) and 264.147(f)(3)(i).
2. The "Corporate Guarantee for Closure or Post-closure Care" as specified under 40 CFR 264.143(f)(10) and 145(f)(11).
3. The "Guarantee for Liability Coverage" as specified under 40 CFR 264.147(g)(1).
4. The independent CPA's special report required by 40 CFR 264.143(f)(3)(iii), 264.145(f)(3)(iii), and 264.147(f)(3)(iii).
5. A copy of the annual report by the independent Certified Public Accountant (CPA) as required by 40 CFR 264.143(f)(3)(ii), 264.145(f)(3)(ii), and 264.147(f)(3)(ii).

Please contact me at (419)421-2580, or by email (aakitchen@marathonpetroleum.com), if you have any questions.

Sincerely,

Ada A. Kitchen
Senior Financial Analyst

Electronic cc: Carl Chavez, NM OCD
John Kieling, NM OCD
Greg McCartney, Findlay Office
Brian Moore, Gallup, NM Refinery
John Moore, Gallup, NM Refinery



Timothy T. Griffith
Senior Vice President and Chief Financial Officer

Marathon Petroleum Corporation

539 South Main Street
Findlay, OH 45840
Tel: 419.421.3137
Fax: 419.429.7531
ttgriffith@marathonpetroleum.com

March 25, 2019

John Kieling
Bureau Chief
New Mexico Environment Department
Hazardous Waste Bureau
2905 Rodeo Park Drive East, Bldg. 1
Santa Fe, New Mexico 87505-6303

RE: Letter from Chief Financial Officer

I am the chief financial officer of Marathon Petroleum Corporation, 539 South Main Street, Findlay, OH 45840. This letter is in support of use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in subpart H of 40 CFR parts 264 and 265.

The firm identified above is the owner or operator of the following facilities for which liability coverage for both sudden and nonsudden accidental occurrences is being demonstrated through the financial test specified in subpart H of 40 CFR parts 264 and 265: None

The firm identified above guarantees, through the guarantee specified in subpart H of 40 CFR parts 264 and 265, liability coverage for both sudden and nonsudden accidental occurrences at the following facilities owned or operated by the following:

EPA ID No.:	NMD089416416
Facility Name:	Western Refining Southwest, Inc., Bloomfield Terminal
Facility Address:	50 Road 4990, Bloomfield, New Mexico 87413
Mailing Address:	P.O. Box 159, Bloomfield, New Mexico 87413

EPA ID No.:	NMD000333211
Facility Name:	Western Refining Southwest, Inc., Gallup Refinery
Facility Address:	I-40 Exit 39, Jamestown, New Mexico 87347
Mailing Address:	92 Giant Crossing Road, Gallup, New Mexico 87301

The firm identified above is the direct or higher-tier parent corporation of the owner or operator.

1. The firm identified above owns or operates the following facilities for which financial assurance for closure or post-closure care or liability coverage is demonstrated through the financial test specified in subpart H of 40 CFR parts 264 and 265. The current closure and/or post-closure cost estimate covered by the test are shown for each facility: None
2. The firm identified above guarantees, through the guarantee specified in subpart H of 40 CFR parts 264 and 265, the closure and post-closure care or liability coverage of the following facilities owned or operated by the guaranteed party. The current cost estimates for closure or post-closure care so guaranteed are shown for each facility:

Western Refining Southwest, Inc., Gallup Refinery
I-40 Exit 39, Jamestown, New Mexico 87347 (facility address)
92 Giant Crossing Road, Gallup, New Mexico 87301 (mailing address)
EPA ID No. - NMD000333211

Closure, Post-Closure, and Corrective Action Cost Estimate - \$6,248,316

Western Refining Southwest, Inc., Bloomfield Terminal
50 Road 4990, Bloomfield, New Mexico 87413 (facility address)
P.O. Box 159, Bloomfield, New Mexico 87413 (mailing address)
EPA ID No. - NMD089416416
Closure Cost Estimate - \$1,291,847

3. In States where EPA is not administering the financial requirements of subpart H of 40 CFR parts 264 and 265, this firm is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in subpart H or 40 CFR parts 264 and 265. The current closure or post-closure cost estimates covered by such a test are shown for each facility:

Tesoro Alaska Company LLC - Kenai Refinery
54741 Tesoro Road
PO Box 3369
Kenai, AK 99611-3369
EPA ID No. - AKD 048679682
Corrective Action Cost Estimate - \$12,149,354 (SWMUs)
Post-closure and Corrective Action Cost Estimate - \$2,147,093 (Regulated Units)

Marathon Petroleum Company LP
Robinson Illinois Refinery, Robinson, Illinois
EPA ID No. - ILD005476882
Closure amount - \$3,441,835
Post-closure amount - \$4,404,510

Blanchard Refining Company LLC
2401 5th Avenue South, Texas City, Texas
SWR No. 34507
Closure - \$26,989,282
Post-Closure - \$12,546,777

Marathon Petroleum Company LP
Route No. 61, Garyville, LA 70051
Site ID: GD-095-0981
Closure amount - \$755,430

Tesoro Refining & Marketing Company LLC, Martinez Refinery
150 Solano Way, Martinez, CA 94553
EPA ID No. - CAR 000091488
Closure Cost Estimate - \$294,795

Tesoro Refining & Marketing Company LLC, Martinez Refinery
150 Solano Way, Martinez, CA 94553
EPA ID No. - CAD 000072751
Post-Closure Cost Estimate - \$2,654,193

Tesoro Refining & Marketing Company LLC, Los Angeles Refinery - Wilmington
Operations
2101 E. Pacific Highway, Wilmington, CA 90744
EPA ID No. - CAD 041520644
Post-Closure Cost Estimate - \$2,162,521

Tesoro Refining & Marketing Company LLC, Los Angeles Refinery - Carson Operations
1801 Sepulveda, Carson, CA 90749
EPA ID No. - CAD077227049
Post-Closure & Corrective Action Cost Estimate - \$31,562,809

Tesoro Refining & Marketing Company LLC, Anacortes Refinery
10200 West March Point Road, Anacortes, Washington 98221
EPA ID No. - WAD 009275082 (Site 1)
Post-Closure Cost Estimate - \$183,221

Tesoro Refining & Marketing Company LLC, Mandan Refinery
900 Old Red Trail NE, Mandan, North Dakota 58554
EPA ID No. - NDD 006175467
Closure Cost Estimate - \$613,568

Tesoro Refining & Marketing Company LLC, Mandan Refinery
900 Old Red Trail NE, Mandan, North Dakota 58554
Permit # ID-037
Closure Cost Estimate - \$301,897
Post-Closure Estimate - \$492,405

Tesoro Refining & Marketing Company LLC, Mandan Refinery
900 Old Red Trail NE, Mandan, North Dakota 58554
Permit # HW-002
Corrective Action Cost Estimate - \$2,370,413

Tesoro Refining & Marketing Company LLC, Anacortes Refinery
10200 West March Point Road, Anacortes, Washington 98221
Limited Purpose Landfill
Closure Site #2 - \$10,410
Post-Closure Site #2 - \$103,061

4. The firm identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanisms specified in subpart H of 40 CFR parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: None
5. This firm is the owner or operator or guarantor of the following UIC facilities for which financial assurance for plugging and abandonment is required under part 144 and is assured through a financial test. The current closure cost estimates as required by 40 CFR 144.62 are shown for each facility:

Tesoro Refining & Marketing Company LLC
900 Old Red Trail NE, Mandan, North Dakota 58554
EPA ID No. - NDD 006175467 - Mandan, ND Injection Well No. 1
Closure - \$161,082
EPA ID No. - NDD 006175467 - Mandan, ND Injection Well No. 2
Closure - \$135,913

Blanchard Refining Company LLC
2401 5th Avenue South, Texas City, Texas
UIC: WDW80 - Closure amount - \$295,705
UIC: WDW127 - Closure amount - \$319,465
UIC: WDW128 - Closure amount - \$324,365

This firm is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 2018.

Part B. Closure or Post-Closure Care and Liability Coverage

Alternative II

- | | |
|---|-------------------------|
| 1. Sum of current closure and post-closure cost estimates (total of all cost estimates listed above) | <u>\$111,960,267</u> |
| 2. Amount of annual aggregate liability coverage to be demonstrated | <u>\$8,000,000</u> |
| 3. Sum of lines 1 and 2 | <u>\$119,960,267</u> |
| 4. Current bond rating of most recent issuance and name of rating service | <u>BBB – S&P</u> |
| 5. Date of issuance of bond | <u>October 2, 2018</u> |
| 6. Date of maturity of bond | <u>October 1, 2022</u> |
| *7. Tangible net worth (if any portion of the closure or post-closure cost estimates is included in "total liabilities" on your financial statements you may add that portion to this line) | <u>\$21,461,000,000</u> |
| *8. Total assets in the U.S. (required only if less than 90% of assets are located in the U.S.) | <u>\$92,699,000,000</u> |
| 9. Is line 7 at least \$10 million? | <u>Yes</u> |
| 10. Is line 7 at least 6 times line 3? | <u>Yes</u> |
| *11. Are at least 90% of assets located in the U.S.? If not complete line 12. | <u>Yes</u> |
| 12. Is line 8 at least 6 times line 3? (Yes/No) | <u>Yes</u> |

I hereby certify that the wording of this letter is identical to the wording specified in 40 CFR 264.151(g), except as revised in accordance with instructions from EPA received in a letter dated August 23, 2012, as such regulations were constituted on the date shown immediately below.



Timothy T. Griffith
Senior Vice President and CFO



Date: March 25, 2019

CORPORATE GUARANTEE FOR CLOSURE OR POST-CLOSURE CARE

Guarantee made this 18th day of March, 2019 by Marathon Petroleum Corporation, a business corporation organized under the laws of the State of Delaware, herein referred to as guarantor. This guarantee is made on behalf of the Western Refining Southwest, Inc., of Gallup Refinery at I-4, Exit 9, Jamestown, New Mexico 87347 (mailing address 92 Giant Crossing Road, Gallup, New Mexico 87301) and Bloomfield Terminal, 50 Road 4990, Bloomfield, New Mexico 87413, which is our subsidiary, to the United States Environmental Protection Agency (EPA).

RECITALS

1. Guarantor meets or exceeds the financial test criteria and agrees to comply with the reporting requirements for guarantors as specified in 40 CFR 264.143(f), 264.145(f), 265.143(e), and 265.145(e).

2. Western Refining Southwest, Inc. owns or operates the following hazardous waste management facility(ies) covered by this guarantee:

EPA Identification Number:	NMD000333211
Facility Name:	Western Refining Southwest, Inc. Gallup Refinery
Facility Address:	I-40, Exit 39 Jamestown, New Mexico 87347
Mailing Address:	92 Giant Crossing Road Gallup, New Mexico 87301

This guarantee is for closure, post-closure care and corrective action.

EPA Identification Number:	NMD089416416
Facility Name:	Western Refining Southwest, Inc. Bloomfield Terminal
Facility Address:	50 Road 4990 Bloomfield, New Mexico 87413
Mailing Address:	P. O. Box 159 Bloomfield, New Mexico 87413

This guarantee is for closure and corrective action.

3. "Closure plans" and "post-closure plans" as used below refer to the plans maintained as required by subpart G of 40 CFR parts 264 and 265 for the closure and post-closure care of facilities as identified above.

4. For value received from Western Refining Southwest, Inc., guarantor guarantees to EPA that in the event that Western Refining Southwest, Inc. fails to perform closure and post-closure care of the above facility(ies) in accordance with the closure or post-closure plans and other permit or interim status requirements whenever required to do so, the guarantor shall do so or establish a trust fund as specified in subpart H of 40 CFR part 264 or 265, as applicable, in the name of Western Refining Southwest, Inc. in the amount of the current closure or post-closure cost estimates as specified in subpart H of 40 CFR parts 264 and 265.

5. Guarantor agrees that if, at the end of any fiscal year before termination of this guarantee, the guarantor fails to meet the financial test criteria, guarantor shall send within 90 days, by certified mail, notice to the EPA Regional Administrator(s) for the Region(s) in which the facility(ies) is(are) located and to Western Refining Southwest, Inc. that he intends to provide alternate financial assurance as specified in subpart H of 40 CFR part 264 or 265, as applicable, in the name of Western Refining Southwest, Inc.. Within 120 days after the end of such fiscal year, the guarantor shall establish such financial assurance unless Western Refining Southwest, Inc. has done so.

6. The guarantor agrees to notify the EPA Regional Administrator by certified mail, of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming guarantor as debtor, within 10 days after commencement of the proceeding.

7. Guarantor agrees that within 30 days after being notified by an EPA Regional Administrator of a determination that guarantor no longer meets the financial test criteria or that he is disallowed from continuing as a guarantor of closure or post-closure care, he shall establish alternate financial assurance as specified in subpart H of 40 CFR part 264 or 265, as applicable, in the name of Western Refining Southwest, Inc. unless Western Refining Southwest, Inc. has done so.

8. Guarantor agrees to remain bound under this guarantee notwithstanding any or all of the following: amendment or modification of the closure or post-closure plan, amendment or modification of the permit, the extension or reduction of the time of performance of closure or post-closure, or any other modification or alteration of an obligation of the owner or operator pursuant to 40 CFR part 264 or 265.

9. Guarantor agrees to remain bound under this guarantee for as long as [owner or operator] must comply with the applicable financial assurance requirements of subpart H of 40 CFR parts 264 and 265 for the above-listed facilities, except as provided in paragraph 10 of this agreement.

10. Guarantor may terminate this guarantee by sending notice by certified mail to the EPA Regional Administrator(s) for the Region(s) in which the facility(ies) is(are) located and to Western Refining Southwest, Inc., provided that this guarantee may not be terminated unless and until Western Refining Southwest, Inc. obtains, and the EPA Regional Administrator(s) approve(s), alternate closure and/or post-closure care coverage complying with 40 CFR 264.143, 264.145, 265.143, and/or 265.145.

11. Guarantor agrees that if Western Refining Southwest, Inc. fails to provide alternate financial assurance as specified in subpart H of 40 CFR part 264 or 265, as applicable, and obtain written approval of such assurance from the EPA Regional Administrator(s) within 90 days after a notice of cancellation by the guarantor is received by an EPA Regional Administrator from guarantor, guarantor shall provide such alternate financial assurance in the name of Western Refining Southwest, Inc..

12. Guarantor expressly waives notice of acceptance of this guarantee by the EPA or by Western Refining Southwest, Inc. Guarantor also expressly waives notice of amendments or modifications of the closure and/or post-closure plan and of amendments or modifications of the facility permit(s).

I hereby certify that the wording of this guarantee is identical to the wording specified in 40 CFR 264.151(h) as such regulations were constituted on the date first above written.

Effective date: March 18, 2019

Marathon Petroleum Corporation



Timothy T. Griffith
Senior Vice President and CFO



Signature of witness or notary: Cindy J. Hauenstein

CINDY J. HAUENSTEIN
Notary Public, State of Ohio
My Commission Expires May 24, 2021

Guarantee for Liability Coverage

Guarantee made this 18th day of March, 2019, by Marathon Petroleum Corporation, a business corporation organized under the laws of Delaware, herein referred to as guarantor. This guarantee is made on behalf of Western Refining Southwest, Inc., of Gallup Refinery at I-4, Exit 39, Jamestown, New Mexico 87347 (mailing address 92 Giant Crossing Road, Gallup, New Mexico 87301) and Bloomfield Terminal, 50 Road 4990, Bloomfield, New Mexico 87413, which is our subsidiary, to any and all third parties who have sustained or may sustain bodily injury or property damage caused by sudden and/or nonsudden accidental occurrences arising from operation of the facility(ies) covered by this guarantee.

Recitals

1. Guarantor meets or exceeds the financial test criteria and agrees to comply with the reporting requirements for guarantors as specified in 40 CFR 264.147(g) and 265.147(g).
2. Western Refining Southwest, Inc. owns or operates the following hazardous waste management facility(ies) covered by this guarantee:

EPA Identification Number:	NMD000333211
Facility Name:	Western Refining Southwest, Inc. Gallup Refinery
Facility Address:	I-40 Exit 39 Jamestown, New Mexico 87347
Mailing Address:	92 Giant Crossing Road Gallup, New Mexico 87301

EPA Identification Number:	NMD089416416
Facility Name:	Western Refining Southwest, Inc. Bloomfield Terminal
Facility Address:	50 Road 4990 Bloomfield, New Mexico 87413
Mailing Address:	P.O. Box 159 Bloomfield, New Mexico 87413

This corporate guarantee satisfies RCRA third-party liability requirements for both sudden and nonsudden accidental occurrences in above-named owner or operator facilities for coverage in the amount of \$4 million for each occurrence and \$8 million annual aggregate.

3. For value received from Western Refining Southwest, Inc., a guarantor guarantees to any and all third parties who have sustained or may sustain bodily injury or property damage caused by sudden and/or nonsudden accidental occurrences arising from operations of the facility(ies) covered by this guarantee that in the event that Western Refining Southwest, Inc. fails to satisfy a judgment or award based on a determination of liability for bodily injury or property damage to third parties caused by sudden and/or nonsudden accidental occurrences, arising from the operation of the above-named facilities, or fails to pay an amount agreed to in settlement of a claim arising from or alleged to arise from such injury or damage, the guarantor will satisfy such judgment(s), award(s) or settlement agreement(s) up to the limits of coverage identified above.

4. Such obligation does not apply to any of the following:
- (a) Bodily injury or property damage for which Western Refining Southwest, Inc. is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that Western Refining Southwest, Inc. would be obligated to pay in the absence of the contract or agreement.
 - (b) Any obligation of Western Refining Southwest, Inc. under a workers' compensation, disability benefits, or unemployment compensation law or any similar law.
 - (c) Bodily injury to:
 - (1) An employee of Western Refining Southwest, Inc. arising from, and in the course of, employment by Western Refining Southwest, Inc.; or
 - (2) The spouse, child, parent, brother, or sister of that employee as a consequence of, or arising from, and in the course of employment by Western Refining Southwest, Inc.. This exclusion applies:
 - (A) Whether Western Refining Southwest, Inc. may be liable as an employer or in any other capacity; and
 - (B) To any obligation to share damages with or repay another person who must pay damages because of the injury to persons identified in paragraphs (1) and (2).
 - (d) Bodily injury or property damage arising out of the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle or watercraft.
 - (e) Property damage to:
 - (1) Any property owned, rented, or occupied by Western Refining Southwest, Inc.;
 - (2) Premises that are sold, given away or abandoned by Western Refining Southwest, Inc. if the property damage arises out of any part of those premises;
 - (3) Property loaned to Western Refining Southwest, Inc.;
 - (4) Personal property in the care, custody or control of Western Refining Southwest, Inc.;
 - (5) That particular part of real property on which Western Refining Southwest, Inc. or any contractors or subcontractors working directly or indirectly on behalf of Western Refining Southwest, Inc. are performing operations, if the property damage arises out of these operations.

5. Guarantor agrees that if, at the end of any fiscal year before termination of this guarantee, the guarantor fails to meet the financial test criteria, guarantor shall send within 90 days, by certified mail, notice to the EPA Regional Administrator(s) for the Region(s) in which the facility is located and to Western Refining Southwest, Inc. that he intends to provide alternate liability coverage as specified in 40 CFR 264.147 and 265.147, as applicable, in the name of Western Refining Southwest, Inc. Within 120 days after the end of such fiscal year, the guarantor shall establish such liability coverage unless Western Refining Southwest, Inc. has done so.
6. The guarantor agrees to notify the EPA Regional Administrator by certified mail of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. code, naming guarantor as debtor, within 10 days after commencement of the proceeding.
7. Guarantor agrees that within 30 days after being notified by an EPA Regional Administrator of a determination that guarantor no longer meets the financial test criteria or that he is disallowed from continuing as a guarantor, he shall establish alternate liability coverage as specified in 40 CFR 264.147 or 265.147 in the name of Western Refining Southwest, Inc., unless Western Refining Southwest, Inc. has done so.
8. Guarantor reserves the right to modify this agreement to take into account amendment or modification of the liability requirements set by 40 CFR 264.147 and 265.147, provided that such modification shall become effective only if a Regional Administrator does not disapprove the modification within 30 days of receipt of notification of the modification.
9. Guarantor agrees to remain bound under this guarantee for so long as Western Refining Southwest, Inc. must comply with the applicable requirements of 40 CFR 264.147 and 265.147 for the above-listed facility(ies), except as provided in paragraph 10 of this agreement.
10. Guarantor may terminate this guarantee by sending notice by certified mail to the EPA Regional Administrator(s) for the Region(s) in which the facility(ies) is(are) located and to Western Refining Southwest, Inc., provided that this guarantee may not be terminated unless and until Western Refining Southwest, Inc. obtains, and the EPA Regional Administrator(s) approve(s), alternate liability coverage complying with 40 CFR 264.147 and/or 265.147.
11. Guarantor hereby expressly waives notice of acceptance of this guarantee by any party.
12. Guarantor agrees that this guarantee is in addition to and does not affect any other responsibility or liability of the guarantor with respect to the covered facilities.
13. The Guarantor shall satisfy a third-party liability claim only on receipt of one of the following documents:
 - (a) Certification from the Principal and the third-party claimant(s) that the liability claim should be paid. The certification must be worded as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

Certification of Valid Claim

The undersigned, as parties [insert Principal] and [insert name and address of third-party claimant(s)], hereby certify that the claim of bodily injury and/or property damage caused by [sudden or nonsudden] accidental occurrence arising from operating [Principal's] hazardous waste treatment, storage, or disposal facility should be paid in the amount of \$ _____.

[Signatures]

Principal

(Notary) Date

[Signatures]

Claimant(s)

(Notary) Date

(b) A valid final court order establishing a judgment against the Principal for bodily injury or property damage caused by sudden or nonsudden accidental occurrences arising from the operation of the Principal's facility or group of facilities.

14. In the event of combination of this guarantee with another mechanism to meet liability requirements, this guarantee will be considered primary coverage.

I hereby certify that the wording of the guarantee is identical to the wording specified in 40 CFR 264.151(h)(2) as regulations were constituted on the date shown immediately below.

Effective date: March 18, 2019

Marathon Petroleum Corporation

Timothy Griffith
Senior Vice President and Chief Financial Officer



Signature of witness or notary:

CINDY J. HAUENSTEIN
Notary Public, State of Ohio
My Commission Expires May 24, 2021



Report of Independent Accountants

To the Management of Marathon Petroleum Corporation:

We have performed the procedures enumerated below, which were agreed to by Marathon Petroleum Corporation (the "Company") and the New Mexico Environmental Department Hazardous Waste Bureau (collectively referred to the "specified parties"), solely to assist you in evaluating the data contained in Part B, Alternative II within the letter from the Senior Vice President and Chief Financial Officer of the Company dated March 25, 2019 in connection with the requirements as set forth in 40 CFR 264.143(f)(3)(iii), 264.145(f)(3)(iii) and 264.147(f)(3)(iii) (the "Requirements"). The Company is responsible for compliance with the Requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and results thereof are as follows:

1. Tangible net worth. We subtracted the dollar amount of intangible assets from the dollar amount of total stockholders' equity (obtained from the 2018 audited consolidated financial statements and underlying accounting records of the Company). We compared this amount with the amount disclosed in Part B, Alternative II, Item 7 within the letter from the Senior Vice President and Chief Financial Officer of the Company. No exceptions were noted.
2. Total assets in the U.S. (required only if less than 90 percent of firm's assets are located in the U.S.). We recalculated the percentage of assets located in the U.S., based upon the Company's total U.S. assets (as obtained from the Company's underlying accounting records) and the Company's total consolidated assets (as disclosed in the 2018 audited consolidated financial statements of the Company). We compared this amount to the Company's response to Part B, Alternative II, Item 8 within the letter from the Senior Vice President and Chief Financial Officer of the Company. No exceptions were noted.
3. Are at least 90 percent of assets located in the U.S.? We recalculated the percentage of assets located in the U.S., based upon the Company's total U.S. assets (as obtained from the Company's underlying accounting records) and the Company's total consolidated assets (as disclosed in the 2018 audited consolidated financial statements of the Company). We compared our recalculated percentage with the Company's response to Part B, Alternative II, Item 11 within the letter from the Senior Vice President and Chief Financial Officer of the Company. No exceptions were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or an examination, the objective of which would be the expression of an opinion, or a review, the objective of which would be the expression of a conclusion, on the Company's compliance with the Requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties, and is not intended to be and should not be used by anyone other than the specified parties.

Toledo, Ohio
March 25, 2019