



SUNOCO
CODE OF BUSINESS
CONDUCT and ETHICS



A MESSAGE FROM OUR CEO

Sunoco is a results-driven organization that always aims to be the best. We also recognize that our standing in the marketplace rests on our reputation for getting results the right way. That means conducting ourselves and our business consistent with the highest standards of ethics and integrity. It also means “talking straight” with one another as well as with our customers, business partners and the communities in which we live and work so that everyone we touch knows that we mean what we say.

This Code of Business Conduct and Ethics establishes the principles that guide our daily actions. Whether we’re working with customers, suppliers, business partners, or neighbors, we must always act with integrity regardless of whether someone is looking.

Starting with me, every Sunoco employee, officer and director has a responsibility to uphold the highest standards of conduct without compromise. Our actions and decisions must demonstrate that Sunoco is a company committed to always doing the right thing.



Brian P. MacDonald
President and Chief Executive Officer
Sunoco, Inc.



OUR PURPOSE

To be a source of excellence for our customers; to provide a challenging professional experience for our employees; to be a rewarding investment for our shareholders; to be a respected citizen of community and country.

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Adhering to our Code of Business Conduct and Ethics

This Code of Business Conduct and Ethics sets forth the basic principles that guide the day-to-day business activities of all employees, officers, and directors of Sunoco. Detailed information regarding the specific types of circumstances referenced in this Code can be found in our comprehensive Compliance Policies, which are listed in Appendix A (see page 14) and are available on the Compliance Department intranet site.

Sunoco's brand and reputation are our most valuable business asset and must be upheld by ethical conduct in each and every interaction with the vendors, customers, competitors, communities, investors, employees, and the government.

Each employee, officer, and director must abide by this Code and all relevant policies, act in good faith and with integrity in the performance of his or her responsibilities, and in compliance with all applicable laws, rules, and regulations.

Any waiver of this Code for executive officers or directors may be made only by the Board of Directors or a Board Committee and will be disclosed promptly as required by law or stock exchange regulation.

Ethical Decision Making

This Code should guide the spirit of our actions, but it will not always provide sufficient insight to the appropriate course of action. When in doubt regarding your intended course of action, consult with the appropriate supervisor or the Compliance Department. When faced with a situation in which you question whether you are making the ethical choice, ask yourself the following questions:

- Would my actions uphold the spirit and goals of our Code?
- Would my actions tarnish our brand or reputation?
- Would my actions inspire trust among my colleagues, supervisors, customers, and competitors?
- Is this a fair and honest course of action?
- Could I explain this action to my colleagues, supervisors, family, and the general public with a clear conscience?
- Is my intuition telling me that this may not be the appropriate action to take?

If you have difficulty answering these questions, you should probably reconsider your intended course of action and consult the Compliance Department or the Compliance Policies. If an action feels inappropriate, then it probably is.

Adhering to our Code of Business Conduct and Ethics (CONTINUED)

Guidance and Reporting

In furtherance of our commitment to ethical behavior, all employees, officers, and directors must report any suspected policy violations to the Compliance Department by using the anonymous and confidential Compliance Hotline (1-800-228-5687) or the online reporting link provided on the Compliance Department intranet site.

Training

Sunoco is committed to ensuring that all of our employees are familiar with the information necessary to perform our job responsibilities in accordance with our core values. On an annual basis, employees are required to review our core compliance policies and certify that they understand what they require. In addition, employees must certify that they are not aware of policy violations that have not been reported to the Compliance Department or management. Throughout the year, employees are expected to be familiar with the specific Policies that are relevant to their day-to-day activities, and where appropriate, to undergo specialized training. Employees subject to specialized training requirements will be notified by the Compliance Department.



COMPLIANCE HOTLINE

1-800-228-5687

CONFIDENTIAL 24/7/365

Avoiding conflicts of interest

A conflict of interest exists when an employee, officer, or director is faced with divided loyalty caused by using his or her position at Sunoco for personal benefit, or situations where there is a conflict between personal interests and employment responsibilities. No employee, director, or officer may receive improper personal benefits, or arrange for personal benefits, for a relative, friend, or business associate. Actions may not be taken in which a private interest interferes with an individual's ability to advance the interests of Sunoco or to perform corporate work objectively and effectively.

What happens when a conflict of interest is reported or discovered?

You must promptly and fully disclose a conflict of interest to the Compliance Department as soon as it becomes known. This disclosure obligation extends to knowledge of any conflict of interest involving another person associated with Sunoco.

Management will take all necessary actions to remove the conflict, which may include procedural safeguards, removal of an employee's discretion in the area of conflict, reassignment of job responsibilities, reassignment of the employee, or prohibition against continued participation in the conflicting activity.



How should I evaluate whether a conflict of interest exists?

Employees, officers, and directors should consult the Conflict of Interest Policy to understand where potential conflicts may exist. When it is not clear whether a conflict of interest exists, the determination should be made by the Compliance Department.

SUNOCO VALUE

Positive Change

Embracing and capitalizing on change, recognizing that every employee must be empowered to stimulate continuous improvement in all aspects of our business.

Ensuring accurate financial reporting and internal controls

All employees, directors, and officers are required to maintain accurate, complete, and honest records of information to enable Sunoco to make full, fair, accurate, and timely disclosures to regulatory agencies and the public. Sunoco maintains stringent internal controls to ensure that transactions are properly authorized, assets are safeguarded, operations are conducted in accordance with directives from the Board of Directors and management, and that financial records are reliably maintained. All books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect corporate transactions, and must conform to applicable legal requirements and the accounting standards of Sunoco.

No false, misleading, or fictitious entries may be made on Sunoco's books and records. Unrecorded funds or assets, such as "slush funds," may not be maintained. If an officer, director or employee is not sure whether a certain expense or transaction is legitimate, or how to properly account for the expense or transaction, he or she must ask his or her supervisor or the Comptroller's Department.



Business records and communications often become public and all employees, officers, and directors should avoid exaggeration, derogatory remarks, guesswork, or inappropriate characterizations of people and companies.

Code of Ethics for Senior Officers

The Chief Executive Officer, Chief Financial Officer, Comptroller, General Auditor, and other senior financial officers have heightened responsibility to ensure full, fair, accurate, and timely disclosure in the periodic reports that the Company files with the Securities and Exchange Commission. These officers must promptly bring to the attention of the Financial Information Committee any material information that could affect such disclosures, and must promptly notify the Audit Committee of the Board of Directors of any information regarding:

- significant deficiencies in internal controls adversely affecting the financial data;
- any fraud involving management or employees having a significant role in financial reporting, or;
- any material violation of law or regulation applicable to Sunoco or any violation of its Compliance Policies.

Ensuring appropriate retention of records

Records must be retained or destroyed according to the applicable laws and Sunoco's Records and Information Management Policy. Records relevant to a pending or threatened government or Company investigation or other legal action must not be destroyed. Sunoco prohibits any employee, officer, or director from altering, destroying, mutilating, changing, or concealing a record, document, or other object, or attempting to do so, with the intent to impair the object's integrity or availability for use in an official proceeding. You can contact the Legal Department for specific information on the Company's Records and Information Management Policy.

What if destroying a document seems to be in Sunoco's best interests?

No matter the circumstances, it will never benefit Sunoco to improperly or illegally destroy documents of any kind. In the event of litigation or governmental investigation, the Legal Department will circulate instructions regarding the retention of relevant information and the suspension of normal rules for archiving and deleting electronic data. Employees, officers, and directors should consult the Legal Department for instructions regarding document retention if the application of the instructions in a particular situation are unclear.

SUNOCO VALUE

Responsible Citizenship

Conducting our business with the highest standards of ethics, adherence to the law, and "doing what's right" – thereby continuing Sunoco's legacy of encouraging a healthy and safe workplace, responsible government, a highly competitive free enterprise system, environmental excellence and community enrichment.



Proper use and disclosure of confidential information

Confidential information is an asset of the Company and may only be used for legitimate and approved business purposes. In addition, Federal securities laws impose restrictions on disclosure of information, and the improper disclosure of confidential information can adversely impact business opportunities and tarnish our reputation and the public's perception of our products and services.

Only designated spokespersons are authorized to disclose confidential information. Detailed information about disclosures can be found in the Corporate Disclosure Policy.

In addition, use of confidential information for personal financial benefit, such as to trade in stocks or bonds, or to "tip" others who might make an investment decision on the basis of this information is unethical and illegal, and is prohibited. Details regarding this prohibition can be found in the Insider Trading Policy

What is considered confidential information?

All non-public information about the Company must be protected as confidential information. Examples of confidential information include:

- **All Financial Information and Forecasts**
- **Operating Data**
- **Fundamental Changes in the Business**
- **Significant Changes in our Management**
- **Marketing Information**
- **Any Legal Proceedings**
- **Intellectual Property**

Any questions regarding whether information is considered confidential should be directed to the Compliance Department or Law Department.

SUNOCO VALUE

Confident Shareholders

Managing all parts of our business in a manner that builds value into the investment of all shareholders, confirming their confidence in participating in the ownership of this company.



Ensuring vigorous competition and fair dealing

Sunoco achieves competitive success through honest dealing and superior performance, not unethical or illegal business practices. You must avoid any situation in which Sunoco or its employees, officers, and directors could be accused of conspiring with competitors, using coercive or unfair tactics on customers or suppliers, or entering into illegal arrangements with competitors or participation in any illegal restraints on trade.

What is prohibited?

Prohibited transactions include any express or implied arrangements with competitors to fix prices, to divide markets, to limit supplies, to rig bids, to restrict distribution channels, or to engage in any other type of improper restraint of trade. Sunoco always competes vigorously, engages in arm's length transactions with competitors, sets prices independently, and makes independent decisions about customers and suppliers.

Employees, officers, and directors may not seek to acquire competitive information, such as confidential production, cost, or pricing data from a competitor, or to steal a competitor's confidential information. No officer, director or employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice. Additional information can be found in the Antitrust Policy and supplemental guidelines.

SUNOCO VALUE

Enthusiastic Customers

Enhancing our reputation as a company that customers can rely on to deliver products so excellent in their quality, and service so outstanding in its responsiveness, that Sunoco will always be recognized for leadership in the marketplace.



Avoiding improper entertainment and gifts

In appropriate circumstances, the exchange of business courtesies, such as gifts, meals, entertainment, and travel, can help strengthen business relationships and further business objectives.

What am I allowed to give or receive as a business courtesy?

As a general rule, business courtesies may be provided or received if they are ordinary and customary under the circumstances and of modest value. It is essential that the provision or receipt of business courtesies not cloud business judgment or present a conflict of interest. Note that the following courtesies are never permitted:

- Cash or cash equivalents, such as gift cards.
- Gifts or entertainment that may tarnish the reputation of Sunoco.
- Gifts, meals or entertainment that are provided to prevent the recipient's ability to act in the best interest of his or her company.

In addition, employees performing certain functions may also be subject to additional or more stringent limitations by a department policy (e.g., Procurement). Additional information can be found in the Gifts, Entertainment and Sponsored Travel Policy on the Compliance Department Intranet Site.

What about reporting business courtesies?

Business courtesies valued at \$250 or greater for a single occurrence or involving a single individual, or \$500 or greater for multiple occurrences involving a single individual, must be reported using the online gift reporting tool provided on the Compliance Department Intranet Site.

What about travel expenses?

Infrequently, it may be appropriate for customers, suppliers, or other business associates to pay for travel-related expenses for Sunoco personnel, or for Sunoco personnel to pay for travel expenses of a business associate. As with other business courtesies, such arrangements must be customary and ordinary under the circumstances, and must be reported where the value thresholds are exceeded.



Maintaining a harassment-free and discrimination-free workplace

Attracting and retaining a top-caliber, diverse workforce requires that everyone have an equal opportunity to participate, contribute, and advance at Sunoco. We are committed to providing a work environment that is free of all types of harassment and discrimination, where all employees are evaluated based on their abilities and quality of work. Sunoco requires that equal employment opportunities are afforded to all qualified individuals, without regard to race, color, ancestry, religion, sex, sexual orientation, national origin, age, pregnancy, physical or mental disability, citizenship status, veteran status, gender identity or expression, genetic information, or any other characteristic or status that is protected by federal, state, or local law. This applies to all employment decisions, including recruiting, hiring, tenure of employment, and all terms and conditions of employment.

What will Sunoco do when harassment or discrimination is suspected?

Sunoco promptly and thoroughly investigates all allegations of harassment or discrimination. Sunoco does not tolerate any form of harassment, such as slurs, derogatory gestures or messages, or display of objects that would create a hostile work environment. Any form of sexual harassment is strictly prohibited. Examples of unacceptable conduct include:

- Derogatory comments based on racial or ethnic characteristics.
- Unwelcome sexual advances.
- Violent or threatening behavior.
- Discrimination on the basis of race, gender, national origin, age, religion, sexual orientation, or other legally protected characteristics.
- Displaying sexually explicit material in the workplace.

Employees, officers, and directors should consult the Anti-Discrimination Policy, Equal Employment Opportunity Policy, and Anti-Harassment Policy for additional information.



SUNOCO VALUE

Involved Employees

Striving for a workplace where opportunity, openness, enthusiasm, diversity, teamwork, accountability and a sense of purpose combine to provide a rewarding professional experience that promotes fairness, dignity and respect for all employees.

Maintaining the health and safety of our employees and the environment

The products and services of Sunoco are designed, manufactured and handled to meet obligations to customers and to appropriately manage risks to human health and the environment.

Each employee has a responsibility for maintaining a safe and healthy workplace by following safety and health rules and practices, and reporting accidents, injuries, and unsafe equipment, practices, or conditions. Sunoco maintains appropriate health, safety, and environmental compliance programs to help ensure a safe workplace. Compliance with Sunoco's quality processes and safety requirements is essential to minimize the risk of dangerous or unhealthy working conditions.

Employees are always required to be fit for duty and capable of performing their responsibilities in a safe and productive manner free from substance abuse. Substance abuse in the workplace is not tolerated.

Sunoco has a 100% compliance objective to prevent health, environment, and safety incidents such as permit violations, environmental spills and releases, fires, explosions, injuries and illnesses and other accidents. Sunoco informs appropriate officials, employees, contractors, customers and the public about significant health, safety or environmental hazards related to their facilities in a timely manner and complies with all environmental laws, rules, and permitting requirements that apply to its operations.

Part of our respect for the environment is shown by our efforts to minimize the use of our natural resources. Sunoco takes great pride in the recognition received as an Energy Star Partner of the Year by the Environmental Protection Agency. Our continued success in this area depends on adherence to the quality processes and compliance policies that made this award possible.



Avoiding improper payments to government personnel

Sunoco conducts business with the highest level of integrity and in full compliance with the U.S. Foreign Corrupt Practices Act (“FCPA”). Consistent with the FCPA, Sunoco prohibits the payment by Sunoco personnel or agents of “anything of value” (i.e., anything with objective or subjective value, such as cash, entertainment, promises of future employment, or charitable contributions made at the request of a foreign official) to a foreign official for any purpose. The application of the FCPA can be complicated, and further guidance is provided in the FCPA Compliance Policy.

In addition, the U.S. government regulates the type of business courtesies that can be given to U.S. government personnel. The promise, offer, or delivery to an official or employee of the U.S. government of a gift, favor, or other gratuity in violation of these rules is prohibited. State and local governments, as well as foreign governments, may have similar rules. Where the application of these rules is unclear, you should consult with the Compliance Department.

The term “foreign official” includes:

Both traditional government officials, members of public organizations, and even employees of a government-owned or government-controlled company (such as Nigerian National Petroleum Corporation and Sonangol.) Every employee of these companies, regardless of level, is considered a “foreign official.”

SUNOCO VALUE

Profitable Growth

Seeking sustainable, profitable growth by encouraging relentless pursuit of our vision, simplicity of style, speed of action, innovation and leadership in all of our chosen business activities.



Ensuring compliance with international trade laws and requirements

The United States government maintains laws and regulations governing the international conduct of Sunoco. Sunoco has developed a number of policies, supplemental guidelines and manuals to ensure that employees who are engaged in international activities comply with these laws and regulations. The areas they govern include the following:

Antiboycott Restrictions

Sunoco is prohibited from participating in or providing information in support of “unsanctioned” boycotts, which refers to the Arab League boycott of Israel. Because Sunoco is required to report all boycott-related requests to the U.S. government (regardless of whether they are accepted or rejected), you are required promptly to report any boycott-related request to the Compliance Department.

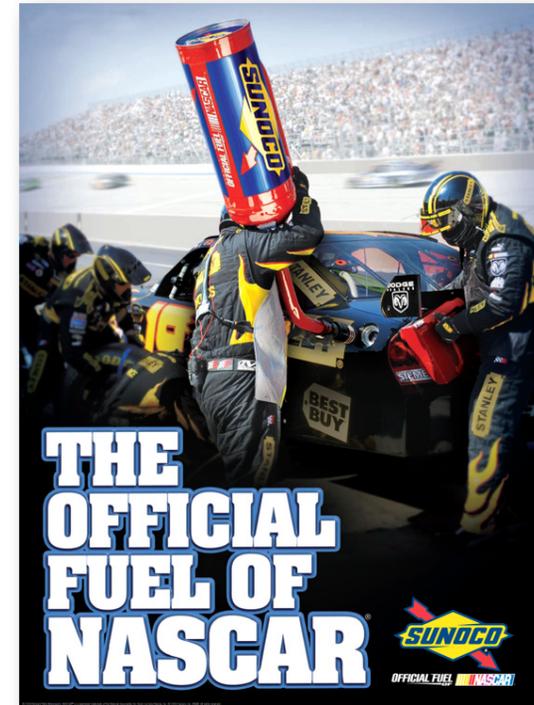
Export Controls and Sanctions

The U.S. government maintains restrictions on dealings with governments and persons in certain countries subject to embargo, as detailed in the Export Controls and Sanctions Policy.

Customs and Imports

U.S. Customs and Border Protection maintains comprehensive regulations designed to control which articles enter into the U.S. Customs territory and to ensure the collection of all required Customs duties.

All employees who work in areas that involve international trade, are required to review and be familiar with the policies, supplemental guidelines and manuals applicable to these activities.



Reporting illegal or unethical behavior without fear of retaliation

Sunoco has established a confidential Compliance Hotline and online reporting tool to uphold the highest standards of ethical and legal behavior. *If you suspect any potential or actual violations of law or corporate policies, it is your obligation to report those potential violations either directly to the Compliance Department by using the toll-free confidential Compliance Hotline (1-800-228-5687) or online reporting link provided on the Compliance Department intranet site. The hotline and online reporting tools are administered by a third party and are available 24 hours a day/7 days a week. Calls and online submittals are anonymous unless the notifying party chooses to disclose his or her identity.*

Sunoco does not permit retaliation in the workplace based upon the reporting of misconduct or the exercise of legal rights, including the use of the Compliance Hotline or online reporting tool. Sunoco takes all allegations of retaliation seriously, investigates them promptly, responds appropriately and, at the conclusion of the investigation, informs the reporting party of the results.

Are the hotline calls and online reports really confidential?

Yes. Our Compliance reporting systems are operated by an independent third-party and to make a report you are not required to disclose any identifying information about yourself. The Company keeps all calls and online reports confidential to the extent possible in light of its obligations and responsibilities to investigate and/or address the reports.

COMPLIANCE HOTLINE

1-800-228-5687

CONFIDENTIAL 24/7/365

When should I submit a report?

The Compliance reporting system should be used to report any concerns regarding compliance with any law, this Code, or any other Company policy, whether related to financial reporting and disclosures, accounting or internal controls, violations of legal obligations, or internal Sunoco policies.

APPENDIX A

In addition to the matters addressed in this Code, employees, officers, and directors are required to comply with all other Company Policies, as amended from time to time, including but not limited to the following Policies some of which address, with more specificity, matters addressed in this Code:

- Antiboycott Policy
- Anti-Discrimination Policy
- Anti-Harassment Policy
- Antitrust Compliance Policy
- Computer Systems Use and Security Policy
- Company-Requested Service on Outside Boards
- Conflict of Interest Policy
- Corporate Disclosure Policy
- Equal Employment Opportunity Policy
- Export Controls and Sanctions Policy
- FCPA Policy
- Gifts, Entertainment, and Sponsored Travel Compliance Policy
- Insider Trading Policy
- Non-Retaliation Policy
- Prohibited Payments and Political Contributions Policy
- Records and Information Management Policy
- Substance Abuse Policy

