




New Professional and
Transferred Hourly and
Non-Exempt Employees

RELOCATION GUIDE





The Marathon Petroleum Relocation Guide is designed to assist you with the steps necessary for relocating to a new work location, and to help make your move as smooth as possible for you and your family.

Whether you're relocating for the first time or have relocated before, please take time to review the contents of this Guide to learn about the services and assistance available to you through the Company. It's important to fully understand the rules and requirements of the Marathon Petroleum Relocation Policy, so you can get the most benefit from your relocation resources.

If you have questions about issues or circumstances not addressed in the Guide, contact the Employee Relocation Office in Findlay. See "Contacts" on page 9 for details.

This Guide provides a summary of services available to eligible employees under the Marathon Petroleum Relocation Policy. However, if there's any discrepancy or conflict between this Guide and the terms of the official Relocation Policy, the official Relocation Policy will control.

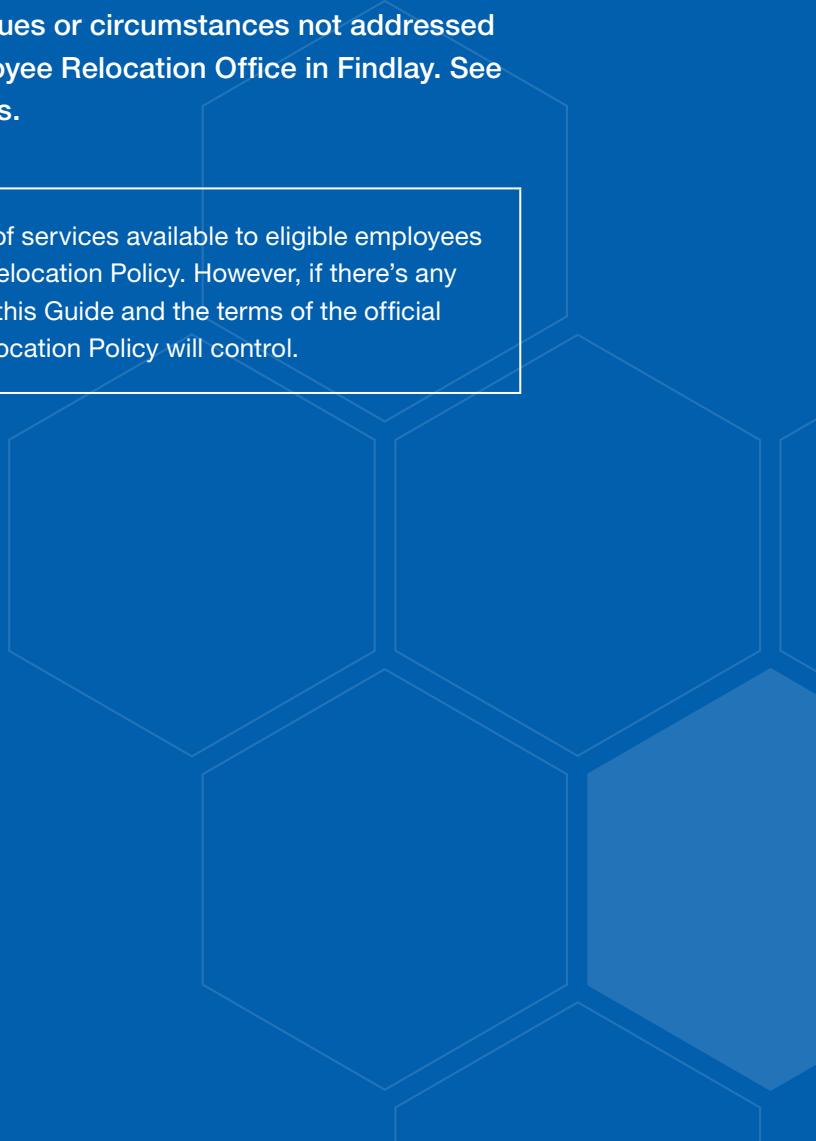




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Eligibility

EMPLOYEE ELIGIBILITY

You're eligible for services under the Company's Relocation Policy if the distance between your new place of work and your former residence is at least 50 miles more than the distance between your old place of work and former residence. Also, you must be hiring into a Regular Full-time or Part-time grade 7/8/9 exempt position or a current employee who is transferring into a Regular Full-time or Part-time hourly or non-exempt position.

Applying for Relocation Benefits

Key Steps

- ✓ Submit signed Employee Reimbursement Agreement.
- ✓ Familiarize yourself with your relocation benefits and the required procedures to benefit from them.

EMPLOYEE REIMBURSEMENT AGREEMENT

Before receiving any relocation benefits, you'll need to sign and return an Employee Reimbursement Agreement to the Employee Relocation Office in Findlay. The Agreement, included in your Relocation Packet, stipulates that if you terminate employment voluntarily or involuntarily for cause after receiving relocation benefits, you agree to repay MPC for relocation benefits (including tax reimbursements) and any relocation expenses incurred by MPC at a rate of 8.33% for each calendar month of service not completed during the 12 calendar months counting from the first of the month in which your effective date of hire/transfer occurred. Additionally, the Agreement stipulates that should you not relocate after receiving any relocation benefits and/or after MPC has incurred any relocation expenses, you agree to repay MPC for all relocation benefits paid on your behalf and any relocation expenses incurred by MPC (no pro-ration).

Once the signed Agreement has been received, the Employee Relocation Office will notify TRC Global Mobility, Inc. (TRC), a relocation management company, and Walker Transfer-Powell, LLC (Atlas Van Lines) of your relocation.

TRC and Walker Transfer-Powell will contact you regarding the Company's relocation services related to the Relocation Allowance and moving your household goods and personal effects.

TIME PERIOD FOR COMPLETING RELOCATION

You have up to 12 months from your effective date of hire/transfer to complete your relocation. You should discuss any need for time off work to complete your relocation with your supervisor. Approved time off should be recorded as Excused Paid. If further time off is needed, beyond what your supervisor has approved, you will need to use vacation.



Relocation Allowance

You will be provided with a one-time lump-sum Relocation Allowance of \$5,000 (\$6,000 if moving to Alaska, California, Colorado, Utah, or Washington).

New Professional Employees — The Relocation Allowance will be paid to you upon your effective date of hire. Under no circumstances will you be eligible to receive any portion of the Relocation Allowance prior to your first day of employment.

Transferred Hourly and Non-Exempt Employees — The Relocation Allowance will be paid to you upon your effective date of transfer. However, you may request to receive the Relocation Allowance prior to your effective date. Once your relocation has been initiated with TRC, you can work with your TRC Relocation Counselor to request your Relocation Allowance at any point prior to your effective date of transfer.

Take Along “The Work Number”:
www.theworknumber.com or
1-800-367-2884

Mortgage lenders will need to check your employment and income. “The Work Number” is an automated service that provides instant employment and income verification 24 hours a day, 7 days a week.

Checklist

✓ **Banking** — Arrange for sufficient cash or travelers’ checks to cover expenses until you make banking connections at your new residence. Transfer your bank accounts. Have your present bank arrange credit references to establish accounts at the new residence.

✓ **Records** — Obtain letters and transcripts from school principal covering educational status of your children.

Obtain medical records and X-rays for yourself and family members (if applicable) from health care provider(s) and dentist(s). Ask them to recommend names of doctors and dentists at your new location.

✓ **Services** — Pick up laundry and dry cleaning. Discontinue services no longer needed at your former residence (e.g., electricity, gas, water, telephone, newspaper delivery).

✓ **Address Change** — After you have established a residence at your new location, you should update your address with the Company. Send change of address cards to your post office, creditors, magazines, friends and relatives.

✓ **Arrival Kit** — Pack an “Arrival Kit” containing items which may be needed immediately upon arrival at your new home. Have this box marked conspicuously and placed in the moving van last so it will be the first box off.

Suggested items include:

- **Cleaning** — detergent, cleanser, towels, window cleaner.
- **Kitchen** — paper plates, cups, utensils, saucepans.
- **Bathroom** — tissue, towels, soap, first-aid kit, toilet paper.
- **Snacks** — canned items, crackers, cheese, soup mix, cereal, coffee.
- **Miscellaneous** — light bulbs, tools, shelf paper, scissors.
- **Children** — coloring books, crayons, reading material, toys.

Shipping of Household Goods

The Company recognizes that your move is an important undertaking and that your household goods are valued possessions. This section describes the services to be provided by the carrier (van line) and also specifies certain policy limitations. To ensure that your move is as smooth as possible, please read these procedures and instructions carefully.

WALKER TRANSFER-POWELL, LLC (ATLAS VAN LINES)

Arrangements for your household move will be made with Walker Transfer-Powell, LLC, an agent of Atlas Van Lines. Walker Transfer-Powell will schedule and monitor 1) your packing, 2) transportation of your goods, and 3) any destination services. They are also responsible for invoicing the Company and for handling any claims associated with your move. Please make sure Walker Transfer-Powell is aware of any changes in scheduling, problems encountered during packing, loading, or delivery, or the need to file a claim if you should have any loss or damage.

At your request, the Company will reimburse up to \$1,500 for the decommissioning and transporting of your mobile home to the new location. This reimbursement will be paid in lieu of the Company's arranged pack and move of household goods.

NOTE: *You are not permitted to use any van line other than Walker Transfer-Powell for the movement of household goods and personal effects. If another van line is used, it will be at your expense. If you choose to move your own household goods and personal effects, the Company will reimburse you for leased towing equipment rental. In order for reimbursement to be made, the leasing and towing must qualify as the most economical method of transportation.*

SELECTION OF MOVING DATES

The earlier you contact Walker Transfer-Powell and all preliminary arrangements are made for your move, the greater the possibility that the carrier can manage your move on your preferred or chosen dates. Normal packing, loading, and delivery days are **Monday through Friday**. Requests for Saturday, Sunday, and holidays will typically be denied.

If you choose to move during the peak season (May through early September) you should contact Walker Transfer-Powell **four weeks or more** prior to packing. It may be possible for the carriers to accommodate your move if less notice is given, but no guarantees can be made.

In general, it is recommended that you contact Walker Transfer-Powell as soon as you make an offer on your new home. Packing, loading, and delivery should be planned with enough flexibility to allow for unforeseen circumstances such as mechanical failure, inclement weather, etc., to meet the schedule provided.

NOTE: *It is recommended that you do not schedule the date of delivery on the day you are closing on your new home or obtaining the keys to a rental home. If any additional costs are incurred as a result of untimely planning, such as if the closing date is pushed back, those costs will be borne by you.*

PREPARING GOODS FOR PACKING AND LOADING

The Company pays for all **NORMAL SERVICES** provided by Walker Transfer-Powell. These services include packing, loading, hauling, unloading and unpacking. All goods to be transported should be packed by Walker Transfer-Powell; otherwise, they are not responsible for any potential damage.

NOTE: *The Company will not cover any storage or special insurance costs.*



Built-in or Attached Items — If there are items attached to your home (such as chandeliers) that you will be moving to your new residence, arrange to have these detached prior to the packing of your household goods. The Company will not be responsible for these costs.

Refrigerator and Freezer — It is your responsibility to defrost and dry your refrigerator and freezer prior to the day of loading.

Servicing Appliances — Servicing of appliances (bolting down motors, packing washers, dryers, etc.) will be provided by the mover who will bill the Company for the charges. Some makes of appliances require servicing by a qualified technician prior to moving or storage. The Company will pay for the servicing and reservicing of these appliances through the carrier. **This does not cover new materials or parts required or new service lines for appliances.** The carrier's local agent may be of assistance to you in recommending companies who do this type of work, but these companies should be instructed to bill you directly for these charges.

Items of Extraordinary Value — Small items of extraordinary value such as documents, wills, TWIC cards, TV remotes, stocks or bonds, currency, coin or stamp collections, jewelry, watches, and precious stones should be transported **personally** to your new location. These items should be removed from drawers and cabinets prior to packing. If you find it necessary to transport any items of this nature on the moving van, a detailed list of these personal effects must be supplied to the driver. Walker Transfer-Powell will provide a form for this purpose. If such a list is not provided, Walker Transfer-Powell will assume no liability for items that are lost.

Potted Plants — The Company will pay for the transporting of potted plants if there is sufficient room on the moving van; however, these plants will be transported at your own risk. Be aware that some states do not allow the importation of potted plants without certification. Obtaining

this certification, and any associated cost, is your responsibility. Walker Transfer-Powell will be able to advise you of any special conditions that might exist.

The following items will NOT be moved by the carrier:

- **Flammable/combustible items:** matches, ammunition, cans of paint or articles of an explosive nature, such as aerosol cans, frozen food, firewood, hoverboards, lithium ion batteries and extra batteries — this is regulated.

Disposal or Acquisition of Items — if you plan to dispose of items or acquire additional items prior to your move, do so before the carrier makes the survey so that the proper size of van will be available at the time of loading. If you acquire additional items subsequent to the survey, please notify Walker Transfer-Powell so that adjustments can be made.

NOTE: *If you acquire additional items and they are not at the home prior to the time of loading, or if the acquired items are delivered from another Company with damages requiring them to be sent back, Walker Transfer-Powell will not be responsible for loading and delivering those items at a later time. Packing, loading, and delivery of those items will be at your expense.*

Telephone — Please arrange to have your telephone remain connected at the origin until your goods are packed and loaded. It is often necessary for your carrier to reach their packers, their driver, or you.

Transportation of Recreational Vehicles — You are strongly encouraged to tow your boat, travel trailer, and other recreational vehicles such as snowmobiles, motorcycles, motorized golf carts, etc. Due to the size of certain types of recreational vehicles, there is sometimes an additional weight charged for space utilization on the moving van. This is called a weight additive. The Company will pay to move an actual weight or a combined actual weight and weight additive up to 1,500 pounds. Cost in excess of this 1,500-pound weight limit will be at your expense.

For example, a 14' boat, motor, and trailer, with an actual weight of 2,200 pounds would be moved at the chargeable weight of 2,200 pounds actual weight, plus 2,500 pounds of weight additives for the boat and 1,600 pounds of weight additives for the trailer. In this case, the total chargeable weight would be 6,300 pounds. The cost for 1,500 pounds would be paid by the Company; the cost for the additional 4,800 pounds would be at your expense.

If it is necessary to move any recreational vehicles on the moving van, please consult with Walker Transfer-Powell to determine if there will be additional cost to you.

INSURANCE

Your household goods are insured by your carrier and the Company as soon as the mover starts to pack them and carries through until they are unpacked in your new home. Do not purchase or request to purchase additional insurance with the carrier.

It will be necessary for you to sign the carrier's bill of lading releasing your goods at replacement value of in some cases \$.60 per pound per article depending upon the carrier's liability. Any liability beyond that amount is the Company's responsibility. Walker Transfer-Powell will be able to answer any questions you have regarding insurance and will also be able to assist you with your claim should you discover loss or damage upon delivery or after unpacking.

High Value Items — You must advise Walker Transfer-Powell of all high value items such as antiques, paintings, silver, etc. Again, Walker Transfer-Powell provides a "high value inventory" form for this purpose. Point these items out to the representative responsible for completing an inventory survey so that special precautions can be taken at the time of packing and loading.

It would be to your advantage to have any antiques, paintings, etc., appraised by a qualified professional in order to provide additional support in the event of loss or damage. The cost associated with this appraisal will be your responsibility.

Homeowner's Insurance — If you still own the home from which you are moving, and it will be unoccupied after your move, it is suggested you check with your insurance company to see if you are still covered for damage as a result of fire, vandalism, water damage, etc. Many insurance policies have clauses that exclude certain coverage if the house is unoccupied.

COMMUNICATIONS WITH DRIVER

Examine and make sure that the physical inventory of your household goods, as prepared by the driver, is accurate as to the number of items, condition of your furniture, etc. Point out to the packers and driver those items that you think might require special handling.

Be sure to count the cartons the carrier packs and unpacks before you sign the bill of lading or certification of packing or unpacking.

A list of any firearms that will be put on the van must be provided to the driver and should also be given to Walker Transfer-Powell. This list should include serial numbers for each gun.

Ask the driver when your household goods are expected to arrive at the destination. Advise the driver where you can be contacted while en route and at the destination.

You, or an adult representative (relative, friend, or neighbor), should remain at the origin residence until the moving van leaves. It is your responsibility to walk through your residence with the driver to be sure that nothing is left behind. Please double check drawers, cabinets, closets, attic, garage and basement for personal effects.



DELIVERING GOODS AT DESTINATION

Your furniture will be delivered to your new home and placed **once** where indicated. Boxes will be placed in appropriate rooms. Unpacking will be performed if you requested this service at the time of scheduling prior to delivery.

NOTE: *Unpacking is **normally** performed the day after delivery (Monday following a Friday delivery) and consists **only** of opening boxes, removing contents, and placing contents on the nearest flat surface. Flat surfaces consist of counters, table tops or floors. The service will be performed quickly and unpackers will depart. No items will be placed in cabinets, on shelves, etc.*

Inspection — When your household goods are delivered, any lost or damaged items should be noted on the inventory sheet. Each item should be checked off as received or noted as missing at this time. You should **not** sign any form of receipt upon delivery without having done so. Make a separate list of lost or damaged articles and ask the van driver to sign it. Contact Walker Transfer-Powell as soon as possible advising them of your claim. If you cannot inspect all items at time of delivery, or choose to unpack boxes yourself, make a notation, “*Received Subject to Inspection*” before you sign for receipt of the shipment. Retain a copy of all acknowledged notations.

NOTE: *Do not sign for any packing or unpacking service that is not performed by Walker Transfer-Powell, or the van driver.*

If you choose to unpack cartons at your convenience, you may have the empty cartons removed at a later date, but within 30 days of the move. Please contact Walker Transfer-Powell to arrange for a debris pickup; otherwise, you may dispose of these cartons as you see fit. Only **one** debris pickup is authorized by the Company. If unpacking services are performed, no debris pickup is authorized.

NOTE: *Debris consists of DRY boxes and packing materials **only**.*

Special Services — Any special services you request of the mover (such as asking the mover to work overtime, rearrangement of furniture, assembly of items other than those disassembled, or waiting for unloading because your residence is not available) will be at an additional cost to the Company. Should any of these unexpected situations occur, which require the Company’s approval, contact Walker Transfer-Powell immediately. The best course of action under the circumstances will be decided and the carrier will be advised by the Company whether the additional work is approved.

CLAIMS

In the case of loss or damage, call Walker Transfer-Powell and request a loss or damage inspection along with claim forms. Confirm your request in writing. Complete the claim form as quickly as possible (preferably within 15 days after delivery) and return it to Walker Transfer-Powell. By handling your claim as quickly as possible, adjustment can be made promptly. In the case of a lost item, Walker Transfer-Powell should be notified immediately so that an attempt can be made to locate the item at once.

Proof of Claim — Your best proof of claim is a notation on your bill of lading, inventory, or delivery receipt signed by the driver. All claims must be handled by you in writing to obtain settlement. You must be able to prove that the carrier is responsible for your loss, and you must be able to prove the amount of your loss. Again, the sooner your claim is filed, the easier it is to effect settlement.

Settlement — The carrier has been authorized to make settlement with you in full. The excess beyond the carrier’s liability will be billed to the Company by the carrier.

NOTE: *Walker Transfer-Powell is prepared to assist you. Please contact them if you should have a claim for loss or damage.*

Mechanical Operation of Machines or Appliances — Carriers are not liable for the mechanical failure of machines or appliances except as the result of identifiable transit damage.

Damaged Items — Do not dispose of broken or damaged items which may be involved in a claim until inspection by the carrier’s representative has been made and you have been authorized by Walker Transfer-Powell to do so. It is the carrier’s option to pick up for salvage any item for which you have been, or will be, reimbursed replacement value.

Site Damage — If the carrier has damaged property (house, driveway, lawn, etc.) at origin or destination, contact Walker Transfer-Powell immediately. This will be a separate claim from any claim for loss or damages to your household goods.

Tax Allowances

All moving expenses reimbursed to you, or paid on your behalf, **will be** included in your income and subject to all normal tax withholding requirements in accordance with the Internal Revenue Code and applicable state and local jurisdictions.

To assist you in paying additional Federal and State income taxes you incur, the Company provides a Federal, Federal Insurance Contributions Act (“FICA”) and State tax allowance on certain eligible relocation expenses. Under IRS guidelines, Federal Income Tax will be withheld at a flat 22% on all taxable relocation expenses and tax allowances. These tax allowances are intended to approximate your Federal and State tax liability only and do not include an allowance for disability taxes or local taxes for which you may be liable; disability taxes and local taxes are your responsibility.

Please note that any tax allowance you are provided is taxable and subject to all normal withholding requirements. It will be included in your income along with all other taxable relocation expenses.

The amount of tax allowances you receive is based on your total relocation expenses eligible for tax allowance, your estimated annual tax bracket and whether or not you’ve met, or will meet, your FICA Old-Age, Survivors, and Disability Insurance (“OASDI”) annual wage base limit. **If you have met, or will meet, your FICA OASDI annual wage base limit, no FICA OASDI tax allowance is provided.**

NOTE: *Your estimated annual tax bracket will be determined based on your annual salary and last annual bonus amount (if applicable). Investment income, spouse’s income, bonuses other than your annual bonus, etc. will not be considered for purposes of determining your estimated annual tax bracket.*

Because certain relocation expenses are not eligible for tax allowance and disability and local tax allowances are not provided, tax allowances may not provide complete tax protection for all relocation-related taxes incurred. In those instances, the Relocation Allowance you receive is intended to cover tax liabilities that are your responsibility.



Contacts

Relocation Policy Administration	
<p>Marathon Petroleum Company LP Employee Relocation Office — Room M-09-067 539 South Main Street Findlay, OH 45840 E-mail: relocation@marathonpetroleum.com Phone: (419) 421-3248</p>	<ul style="list-style-type: none">• Receives notice of hire/transfer from HR and sends Relocation Packet to employee.• Receives signed Employee Reimbursement Agreement form and authorizes TRC and Walker Transfer-Powell to contact employee.• Replies to general questions and provides information about the Policy.
Relocation Management Company	
<p>TRC Global Mobility, Inc. 7270 S 13th Street #201 Oak Creek, WI 53154 Phone: (800) 783-5337</p>	<ul style="list-style-type: none">• Contacts relocating employee within 1-2 business days after relocation authorization is received from MPC.• Processes the Relocation Allowance payment.• Sends summary report of approved relocation expenses to employee after year-end (typically sent at the end of January of the new year) to assist with tax filing.
Shipping of Household Goods	
<p>Walker Transfer-Powell, LLC 1520 Beech Street Kenova, WV 25530 Phone: (800) 338-7460 Fax: (304) 453-6150</p>	<ul style="list-style-type: none">• Contacts relocating employee within 1-2 business days after relocation authorization is received from MPC.• Explains assistance with shipping of household goods and personal effects.



