

**AMENDED AND RESTATED
AUDIT COMMITTEE CHARTER**

SUNOCO LP

PURPOSE

Sunoco GP LLC (the “*Company*”), acting in its capacity as the general partner of Sunoco LP (the “*Partnership*” and, together with its subsidiaries and the Company, the “*Partnership Group*”) is responsible for the management of the Partnership. In such capacity, the Company is responsible for the preparation, integrity and objectivity of the financial statements of the Partnership and for establishing and maintaining a system of internal accounting and disclosure controls of the Partnership. It is the responsibility of the independent auditors to express an opinion as to the conformance of the Partnership’s financial statements with generally accepted accounting principles based upon their audit. The Audit Committee is a standing committee of the Board of Directors of the Company (the “*Board*”). Its primary purpose is to assist the Board in its oversight of (1) the integrity of the financial statements of the Partnership, (2) the compliance by the Company and the Partnership with legal and regulatory requirements and the Partnership’s Code of Business Conduct and Ethics, (3) the independent auditor’s qualifications and independence and (4) the performance of the Partnership’s internal audit function and independent auditors.

MEMBERSHIP

The Audit Committee shall be composed of not fewer than three members, all of whom (i) meet the independence criteria set forth in the Partnership’s Corporate Governance Guidelines, as well as the independence and experience requirements of the New York Stock Exchange (the “*NYSE*”), Section 10A(m)(3) of the Securities Exchange Act of 1934, and the rules and regulations of the Securities and Exchange Commission (the “*SEC*”) and (ii) are financially literate and have sufficient financial experience and ability to enable them to discharge their responsibilities as specified in this Charter. In addition, at least one member of the Audit Committee shall meet the requirements of and be considered an “audit committee financial expert” as defined by the SEC. Members shall be elected annually by the Board for terms of one year, or until their successors shall be duly elected and qualified. Audit Committee members may be replaced by the Board.

AUTHORITY AND RESPONSIBILITIES

The Audit Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company and the Partnership. The Audit Committee shall have the authority, to the extent it deems necessary or appropriate to carry out its duties, to retain independent legal, accounting or other advisors. The Company shall provide the Audit Committee with appropriate funding, as determined by the Audit Committee in its capacity as a committee of the Board, for payment of (1) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company or the Partnership, (2)

compensation to any independent counsel or other advisors engaged by the Audit Committee, and (3) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

In fulfilling their responsibilities, it is recognized that members of the Committee are not full-time employees of the Company. It is not the duty or responsibility of the Committee or its members to conduct “field work” or other types of auditing, legal, or accounting reviews or procedures. The Company’s management is responsible for preparing the Company’s financial statements for the Company and the Partnership and the independent auditors are responsible for auditing those financial statements.

Unless he or she believes to the contrary (in which case, he or she will advise the Committee of such belief), each member of the Committee shall be entitled to assume and rely on (1) the integrity of those persons and organizations within and outside the Company that it receives information from and (2) the accuracy of the financial, legal, safety, health and environment, and other information provided to the Committee by such persons or organizations.

The following shall be the usual recurring activities of the Audit Committee to assist the Board in fulfilling the oversight responsibilities described above. The Audit Committee may modify these activities (consistent with the requirements of the SEC and the NYSE) as particular circumstances warrant. Specifically, the Audit Committee shall from time to time as required and otherwise when the Audit Committee deems appropriate:

Communication and Reporting

1. Provide a direct and independent line of communication between the Partnership’s internal auditors, its independent auditors, and the Board.
2. Report regularly to the Board regarding any issues that arise with respect to the Partnership’s financial statements or other financial information, compliance with applicable laws, rules, regulations, and the Company’s Code of Business Conduct and Ethics and Code of Ethics for Senior Financial Officers; the independence and qualifications of the Partnership’s independent auditors; and the performance of the Partnership’s independent auditors.

Independent Auditors

3. Have the sole authority to appoint, retain or replace the Partnership’s independent auditors.
4. Be directly responsible for the compensation and oversight of the Partnership’s independent auditors and each other registered public accounting firm engaged (including resolution of disagreements between management and such independent auditors or registered public accounting firms regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company or the Partnership, in each case in a manner that is consistent with the standards of independence and other qualifications established by applicable laws, rules and regulations of the SEC and

the NYSE. The Partnership's independent auditors and each such other registered public accounting firm shall report directly to the Audit Committee.

5. Pre-approve all audit, review or attest engagements, internal control related services and permitted non-audit services (including the fees and terms thereof) to be performed by the Partnership's independent auditors, subject to *de minimis* or other exceptions for non-audit services permitted under applicable laws, rules and regulations of the SEC (including Section 10A(i)(1)(B) of the Exchange Act) and the NYSE, which non-audit services are approved by the Audit Committee prior to the completion of the audit.
6. At least annually, obtain and review a report by the independent auditors describing:
 - (a) the firm's internal quality-control procedures;
 - (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and
 - (c) all relationships between the independent auditor and the Company or the Partnership in order to assess the auditor's independence.
7. At least annually, review and confirm the independence of the independent auditors by (i) obtaining written statements (as set forth in the applicable requirements of the Public Company Accounting Oversight Board) from the Partnership's independent auditors concerning any relationships between the auditors and the Company or the Partnership or any other relationships, including the provision of non-audit services, that may adversely affect the independence of the auditors; (ii) actively engaging the independent auditors in a dialogue with respect to any disclosed relationships for services that may impact the objectivity and independence of the independent auditors; (iii) assessing the independence of the independent auditors of the Company and the Partnership, including an assessment of whether the independent auditor's performance of permissible non-audit services is compatible with their independence, (iv) reviewing and evaluating the qualifications and performance of the lead partner of the independent auditors, taking into account the opinions of management and the internal auditors, (v) ensuring the rotation of the lead partner, as required by law, and considering whether there should be regular rotation of the audit firm.
8. Review the qualifications, experience and performance of the independent auditor.
9. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.

10. Recommend to the Board clear policies regarding the hiring by the Company or the Partnership of employees or former employees of the Partnership's independent auditors.

Internal Auditing Function

11. Review the appointment and replacement of the senior internal auditing executive.
12. Review the significant reports to management prepared by the internal auditing function relating to internal controls and management's responses.
13. Review the internal audit plan and significant changes in planned activities; review significant findings resulting from audits and managements' responsiveness to the findings.
14. Review the internal auditors' assessment of the effectiveness of, or weaknesses in, internal control systems.
15. Evaluate the performance and independence of the internal auditors.
16. Review and discuss with the independent auditor the responsibilities, budget and staffing of the Company's internal audit function.

Earnings Releases and Earnings Guidance

17. Discuss with management the general types of information to be disclosed, and the types of presentation to be made, related to earnings press releases as well as financial information or financial guidance provided to analysts and rating agencies including, in each case, the use of "pro forma" or "adjusted" non-GAAP information, recognizing that such discussion need not be conducted in advance of any particular earnings release or any particular presentation of financial information or financial guidance provided to analysts or rating agencies.

Financial Statements

18. Review with management and the Partnership's independent auditors:
 - (a) The Partnership's annual audited and quarterly financial statements and related footnotes and the independent auditors' report thereon or review thereof, as applicable, including the effect of off-balance sheet structures on the Partnership's financial statements and the specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Partnership's annual and quarterly reports to be filed with the SEC prior to the filing of same and recommend to the Board whether the Partnership's annual audited financial statements and accompanying notes should be included in the Partnership's Annual Report on Form 10-K.

- (b) Any significant difficulties or disputes with management encountered by the independent auditors during the course of the audit or interim reviews and any instances of second opinions sought by management.
- (c) Any significant financial reporting issues and judgments made in connection with the preparation of the Partnership's financial statements, including any significant changes in the Partnership's selection or application of accounting principles.
- (d) Any significant findings and recommendations made by the independent auditors with respect to the Partnership's financial policies, procedures and internal accounting controls, together with management's responses thereto and any special steps adopted in light of material control deficiencies;
- (e) The form of opinion the independent auditors propose to render to the Board and the Audit Committee.
- (f) The critical accounting policies and estimates used in preparing the financial statements of the Partnership.
- (g) The effect of regulatory and accounting initiatives.
- (h) Other material written communications between the Partnership's independent auditors and management, such as any management letter or schedule of unadjusted differences.
- (i) All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Partnership's independent auditors.
- (j) Any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Partnership's financial statements or accounting policies.
- (k) Any disclosures made to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein, and any fraud, whether or not material, that involves management or other employees who have a significant role in the Partnership's internal accounting and disclosure controls.
- (l) The internal audit function responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit.

- (m) Other matters required to be discussed by Statement on Auditing Standards (SAS) No. 61 and SAS No. 100, as the same may be amended in the future, relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- (n) Other matters related to the Partnership's interim financial results to be included in the quarterly reports to be filed with the SEC and the matters to be communicated under SAS No. 100, as the same may be amended in the future.

Internal Controls and Interface with Independent Auditors

- 19. Consider and review with management, internal auditors and the independent auditors, the adequacy and effectiveness of the Partnership's system of internal controls over financial reporting, the adequacy of disclosures about the foregoing, and the safeguarding of assets, including any significant deficiencies which could adversely affect the Partnership's ability to record, process, summarize and report financial data.
- 20. Review in private discussion with the independent auditors whether there have been (and, if so, the nature of) any audit problems or difficulties and any related responses by management. This review shall include:
 - (a) Confirmation that management is not placing any restrictions on the scope of the independent auditors' work or their access to information;
 - (b) Inquiry as to any accounting adjustments noted or proposed by the independent auditors but "passed" (as immaterial or otherwise) and any communications between the audit team and the audit firm's national office regarding auditing or accounting issues raised in connection with the Partnership's audit; and
 - (c) Discussion of any "management" or "internal control" letters issued or proposed to be issued by the independent auditors to the Partnership, as well as any other material written communications between the independent auditors and management that the independent auditors or management bring to the Audit Committee's attention.
- 21. Discuss with the national office of the Partnership's independent auditors issues on which the Audit Committee was consulted by the Partnership's audit team and matters of audit quality and consistency.
- 22. Establish procedures for receipt, retention and treatment of complaints received by the Partnership regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submissions by employees of concerns

regarding questionable accounting or auditing matters or discrimination or harassment alleged to result from employees' complaints regarding such matters.

23. For each of the Partnership's Annual Report on Form 10-K and Quarterly Report on Form 10-Q, review (i) the certification of the Chief Executive Officer and Chief Financial Officer related to internal controls, and (ii) the independent auditors attestation report related to internal controls.

Miscellaneous

24. Discuss with management, the Partnership's independent auditors and legal counsel for the Company the Partnership's risk assessment and risk management policies, including the Partnership's major financial risk exposures and the steps management has taken to monitor and mitigate such risks.
25. Discuss with management the status of policies and practices covering the following financial matters: securities issuances, cash management, leasing, off-balance sheet and structured financing, major financial exposures, investment and funding of employee benefit plans, major insurance programs and significant tax strategies.
26. Review and investigate any matters pertaining to the integrity of management, conflicts of interest, or adherence to standards of business conduct as required by the Partnership's or the Company's policies.
27. Obtain advice and assistance from legal counsel, accounting and other advisors regarding compliance with laws, regulations and internal procedures, and contingent liabilities that may be material to the Partnership.
28. Review the Audit Committee Charter annually to ensure that it meets all applicable legal and NYSE requirements, and recommend any necessary or desirable revisions to the Board.
29. Conduct a self-evaluation of the Audit Committee's performance at least annually.
30. Obtain assurance from the independent auditor that Section 10A(b) of the Exchange Act has not been implicated.
31. Oversee compliance with the Company's or the Partnership's policies and the Code of Business Conduct and Ethics including:
 - (a) Confirmation that the policies of the Company and the Partnership and the Code of Business Conduct and Ethics are formalized in writing and that procedures are in place to communicate such policies and codes to appropriate management, supervisory and other key employees.

- (b) Periodic review of the policies of the Company and the Partnership and the Code of Business Conduct and Ethics, with particular focus on related party transactions and conflicts of interest involving, directly or indirectly, any director or executive officer, and consider whether any changes are needed.
- 32. Review of the program for monitoring compliance with the policies of the Company and the Partnership and the Code of Business Conduct and Ethics, and obtaining periodic updates from management regarding compliance.
- 33. Evaluation, approval, and monitoring on an ongoing basis of any related party transactions covered by the policies of the Company and the Partnership and the Code of Business Conduct and Ethics.
- 34. Determination of whether to grant any waivers of or approve any other deviations from the policies of the Company and the Partnership or the Code of Business Conduct and Ethics and documenting and monitoring any such approval or waiver.
- 35. Evaluate annually whether the Partnership should change its independent auditors or the partner in charge of performing or reviewing the Partnership's audit or other audit team personnel. Such evaluation shall be based on all relevant circumstances known to the Audit Committee, including qualifications of and quality of services performed by the independent auditing firm and the primary audit partner, opinions of the Company's management regarding the independent auditors, length of tenure, factors having the potential to impact objectivity, the SEC requirement to rotate at least every five years the primary audit partner in charge of performing (or overseeing the performance of) the Partnership's audit and the primary audit partner in charge of reviewing the Partnership's audit, the possible desirability of regular rotation of the independent auditing firm, any reported issues regarding the independent auditing firm's internal controls or audits of other companies, and the independent auditing firm's efficiencies and relevant expertise regarding the Partnership. The Audit Committee shall present to the Board a summary of the Audit Committee's evaluation and conclusions.

MEETINGS

The Audit Committee shall convene on at least a quarterly basis, either in person or telephonically, with and without management present. Such quarterly meetings, in any event, shall be held following the end of each fiscal quarter of the Partnership prior to the release of quarterly or annual earnings to review the financial results of the Partnership for the preceding fiscal quarter, or preceding fiscal year, as applicable. The Audit Committee shall meet periodically with management, the Partnership's internal auditors (or other personnel responsible for the internal audit function such as the internal auditors of the Company) and the Partnership's independent auditors in separate executive sessions. Quarterly and other meetings of the Audit Committee may be called by the chairman of the Audit Committee, the Chairman of the Board, the Chief Executive Officer, or the Chief Financial Officer. The Audit Committee may request

any officer, employee or advisor of the Company or the Partnership to participate in an Audit Committee meeting or to meet with any members of, or advisors to, the Audit Committee.

If a chairman of the Audit Committee is not designated or present, the members of the Audit Committee present at the meeting may designate a Chairman by majority vote. A majority of the members present at a meeting shall constitute a quorum to properly convene a meeting. The Audit Committee chairman, in consultation with the Company's Chief Financial Officer, other Audit Committee members and the Partnership's independent auditors, shall prepare and circulate among the members an agenda in advance of each quarterly meeting.

REPORTING

Formal meeting minutes shall be maintained, distributed to Committee members, and filed with the Company's Secretary. In addition, the chairman of the Audit Committee shall provide regular reports to the Board.