

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Sunoco, Inc.		2 Issuer's employer identification number (EIN) 231743282	
3 Name of contact for additional information Clare McGrory-Investor Relations	4 Telephone No. of contact 215-977-6764	5 Email address of contact cpmcgrory@sunocoinc.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1735 Market Street		7 City, town, or post office, state, and Zip code of contact Philadelphia, PA 19103-7583	
8 Date of action January 17, 2012		9 Classification and description Distribution of SunCoke Energy, Inc. (NYSE: SXC) common shares	
10 CUSIP number 86764P-10-9	11 Serial number(s)	12 Ticker symbol SUN (NYSE listed)	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **Effective after the close of trading January 17, 2012, Sunoco, Inc. (NYSE: SUN) completed the distribution (the "Distribution") of the common stock of SunCoke Energy, Inc (NYSE:SXC) to SUN common shareholders. Pursuant to the terms of the Distribution, SUN shareholders as of the close of business on the record date January 5, 2012 received 0.53 shares of SXC stock for each SUN share they held. CUSIP No. for SXC is 86722A-10-3.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **As a result of the distribution, SUN shareholders will be required to allocate the aggregate tax basis in their SUN shares held immediately before the Distribution among the SXC shares received in the Distribution (including any fractional shares interest in SXC shares for which cash is received) and their shares of SUN. In general, a shareholder's aggregate tax basis in SUN held immediately prior to the Distribution should be allocated in proportion to the relative fair market value of the SUN stock and the SXC stock under Internal Revenue Code section 358.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

A calculation of FMV based on the closing prices on the last day of trading would be:

Closing price 1/17 SUN \$42.31 Distribution ratio = 0.53 shares of SXC

Closing price 1/17 SXC \$13.40

=0.53 x \$13.40= \$7.10 value of SXC stock per SUN share.

=\$7.10/42.31=16.8%

Under this approach, the SXC stock received in the Distribution would be allocated 16.8% of Shareholder's original basis in the SUN shares. The SUN shares would retain 83.2% of original basis.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 358, 368, and 355 of the I.R.C.

18 Can any resulting loss be recognized? ▶ No except to the extent of any cash received attributable to the fractional shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ But for the cash received attributable to the fractional shares, this affects any future sale, transfer or disposition of either SUN shares held on January 17, 2012 and/or any SXC shares acquired from the Distribution on January 17, 2012.

For more detailed information on the tax treatment for U.S. holders of this transaction, please refer to the Information Statement About The Distribution attached as Exhibit 99.2 to Sunoco Inc.'s current report to the SEC on FORM 8K filed on January 9, 2012.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ on file Date ▶ 1/31/12

Print your name ▶ Robert Deitz Title ▶ Vice-President, Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.