

WHISTLEBLOWING AS TO ACCOUNTING MATTERS

GENERAL PURPOSE

To establish procedures pursuant to the Sarbanes-Oxley Act of 2002 for (i) the receipt, retention and treatment of complaints received by Andavor Logistics LP (the “Partnership”) regarding accounting, internal accounting controls, or auditing matters (collectively, “Accounting Matters”), and (ii) the confidential, anonymous submission by individuals of concerns regarding questionable Accounting Matters.

POLICY STATEMENT

The Audit Committee of the Board of Directors of Tesoro Logistics GP, LLC (the “General Partner,” and such audit committee the “Audit Committee”) has established the procedures described below for (i) the receipt, retention and treatment of complaints by individuals regarding questionable Accounting Matters and (ii) the confidential, anonymous submission by individuals of concerns regarding questionable Accounting Matters. For purposes of this Policy, questionable Accounting Matters include but are not limited to:

- a. Any attempt to interfere with an internal or independent audit or investigation.
- b. Any material issue with respect to the quality or integrity of the Partnership’s financial statements.
- c. Any attempt to over-ride internal accounting, auditing, or financial controls or policies materially impacting the integrity of the Partnership’s financial statements or financial reporting.

Reporting Processes and Procedures

All complaints or concerns received by the Partnership regarding questionable Accounting Matters shall be promptly reported to Business Integrity and Compliance. Complaints or concerns regarding questionable Accounting Matters reported in accordance with this Policy shall be kept confidential and information regarding such complaints, including the identity of the source of such complaints, will only be revealed when necessary to carry out the intent of this Policy or in such circumstances where the Partnership is required by law to release such information. In addition to all other reporting avenues, individuals may anonymously report such complaints or concerns to the Integrity Helpline. The availability of such reporting processes and procedures shall be communicated in the Code of Business Conduct. All such complaints or concerns shall be categorized according to content and logged to ensure appropriate retention in accordance with applicable records retention policies.

Any correspondence received by the Partnership regarding questionable Accounting Matters and addressed to the Audit Committee or the Chair of the Audit Committee, shall be promptly forwarded to the Chair of the Audit Committee.

The MPC Manager, Business Integrity and Compliance shall promptly report to the Chair of the Audit Committee, any and all complaints or concerns received by Business Integrity and Compliance regarding questionable Accounting Matters involving the General Partner’s Chairman and Chief Executive Officer; Vice President, Finance; Vice President, Accounting and Systems Integration; the MPC Vice President, Internal Audit or the Partnership’s independent auditor. The MPC Manager, Business Integrity and

Compliance shall promptly communicate all other such complaints or concerns to the General Partner's Vice President, Finance and the MPC Vice President, Internal Audit. Any investigation resulting from complaints or concerns communicated to the General Partner's Vice President, Finance will be conducted under the direction of MPC Internal Audit. MPC Internal Audit shall report to the General Partner's Vice President, Finance and Business Integrity and Compliance the actions taken or to be taken in response to such complaints.

Coincident with the Audit Committee's review of the Partnership's audited annual financial statements and quarterly financial statements, including Forms 10-K and 10-Q, any new or unresolved complaints or concerns regarding Accounting Matters communicated to the General Partner's Vice President, Finance shall be reported by the Vice President, Finance to the Audit Committee.

The General Partner's Vice President, Finance shall periodically, but no less than annually, meet with the Audit Committee to further review all complaints communicated to the Vice President, Finance regarding questionable Accounting Matters.

In the event the source of a complaint or concern regarding a questionable Accounting Matter is not satisfied with the resolution of such complaint, the General Partner's Vice President, Finance or MPC Manager, Business Integrity and Compliance shall refer further handling of the complaint to the Chair of the Audit Committee and so advise such source.

The Audit Committee shall have full authority to investigate complaints regarding Accounting Matters with full access to the books, records, facilities and personnel of the Partnership and to retain independent legal, accounting or other advisors or consultants to advise the Audit Committee with respect to any such investigation.

POLICY APPLICATION

This Policy applies to Andeavor Logistics LP. Further, the substance of this Policy, appropriately adapted for the conditions involved, is recommended for adoption by the Partnership's consolidated subsidiaries and, if permitted and appropriate under applicable agreements, Partnership-operated joint venture entities.

POLICY ADMINISTRATION

The General Partner's Vice President, Chief Securities, Governance & Compliance Officer and Corporate Secretary shall have the primary responsibility for implementing and monitoring compliance with this Policy.

POLICY REVIEW

This Policy shall be reviewed at least once every five years, or more frequently as stipulated by the approver, or when a significant change occurs, including any change in law, that impacts the content or substance of this Policy.

POLICY EXCEPTIONS

None

REFERENCES

[Code of Business Conduct](#)
[Policy #2003ax, Code of Ethics for Senior Financial Officers](#)