

**NOTICE TO INTERESTED PARTIES**

1. Notice to: All employees eligible to participate in the Plan described in Item 2 employed by CITGO Petroleum Corporation; CITGO Refining and Chemicals Company L.P.

An application is to be made to the Internal Revenue Service (the “IRS”) for a determination of the qualification of the following employee pension benefit plan:

2. Name of Plan: Retirement Plan of CITGO Petroleum Corporation and Participating Subsidiary Companies (“Plan”)
3. Plan Number: 002
4. Applicant: CITGO Petroleum Corporation  
P.O. Box 4689  
Houston, TX 77210-4689
5. Applicant EIN: 73-1173881
6. Plan Administrator: Benefit Plans Committee  
CITGO Petroleum Corporation  
P.O. Box 4689  
Houston, TX 77210-4689

7. The application will be filed on January 31, 2017 for a determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, as amended (the “Code”) with respect to the Plan’s amendment. The application will be filed with:

Internal Revenue Service  
Attention: EP Determination Letters  
Stop 31  
P.O. Box 12192  
Covington, KY 41012-0192

8. In general, the persons eligible to participate under the Plan are an employee of a company listed in Item 1 of this Notice who is: a “union represented employee” (i) who is customarily paid on the United States payroll of a company listed in Item 1 of this Notice on an hourly-wage basis and whose employment is for twenty (20) or more hours per week and six (6) or more months per year, or (ii) who completes one thousand (1,000) or more Hours of Service during the twelve-month period commencing with any date on which he commenced employment or during a Plan Year; provided, however, that no person who is carried on a temporary payroll of a company listed in Item 1 of this Notice and is covered by a collective bargaining agreement which provides for a probationary period of employment not in excess of twelve (12) months shall be an Employee during such probationary period; and provided further that Employee shall not mean any non-exempt, hourly-paid employee of CITGO Petroleum Corporation who is, or shall be, in employment on or after September 1, 1983 at a retail facility or store of the Marketing Division of CITGO Petroleum Corporation except that any non-exempt, hourly-paid employee who was in employment with Cities Service Company on July 1, 1976, who was a Member of the Cities Service Retirement Plan on July 1, 1976 and who became a Member of the Plan on September 1, 1983 shall continue, if otherwise eligible, to be an Employee after that date while he continuously remains in employment with a company listed in Item 1 of this Notice.

9. The IRS has previously issued a determination letter with respect to the qualification of the Plan.

**RIGHTS OF INTERESTED PARTIES**

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor (“DOL”) to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

**REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

11. The DOL may not comment on behalf of interested parties unless requested to do so by the lesser of ten (10) employees or ten percent (10%) of the employees who qualify as interested parties. The number of persons needed for the DOL to comment with respect to this Plan is 10. If you request the DOL to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in Items 2 through 5 of this Notice; and
- (2) the number of persons needed for the DOL to comment.

A request to the DOL to comment should be addressed as follows:

Deputy Assistant Secretary  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
Attention: 3001 Comment Request

**COMMENTS TO THE INTERNAL REVENUE SERVICE**

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2017. However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to EP Determinations to be received by it on or before the later of March 17, 2017, or the 15th day after the day on which the DOL notifies you that it will not comment on a particular matter, but in no event later than April 3, 2017. A request to the DOL to comment on your behalf must be received by February 15, 2017 if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by February 27, 2017, if you wish to waive that right.

### **ADDITIONAL INFORMATION**

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2016-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of Section 17 of Revenue Procedure 2016-6) is available at the offices of CITGO Petroleum Corporation, 1293 Eldridge Parkway, Houston, Texas 77077 during the hours of 9:00 a.m. to 4:00 p.m., Monday-Friday, for inspection and copying or, upon request, will be supplied to you by mail. (There is a nominal charge for copying and/or mailing.) Any questions or requests for additional information regarding the Plan should be directed to the attention of the Benefits Help Line at 1-888-443-5707.