

NOTICE TO INTERESTED PARTIES

1. Notice to: All employees eligible to participate in the Plan described in Item 2 employed by CITGO Petroleum Corporation or 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: Employees’ Thrift Plan of CITGO Petroleum Corporation (“Plan”)

3. Plan Number: 001

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: (a) a “union-represented employee” of a company described in Item 1 of this Notice who is customarily paid on the United States payroll of a company described in Item 1 of this Notice on an hourly-wage basis. Notwithstanding any other provision of the Plan, for periods ending after December 31, 2005, no employee of a company described in Item 1 of this Notice who is not covered by a collective bargaining agreement shall be considered an “Employee” under the Plan nor shall any such employee become a Participant of the Plan after that date. However, any such employee who was a Participant of the Plan prior to January 1, 2006, shall remain a restricted Participant of the Plan in accordance with the Plan provisions until the participation of such Participant shall have terminated.

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.