

Core-Mark Holding Company, Inc.

Audit Committee Procedures for Addressing Complaints About Accounting Matters

A. Responsibilities of Audit Committee for Accounting Complaints

1. The Audit Committee (the “Audit Committee”) of the Board of Directors of Core-Mark Holding Company, Inc. (together with its subsidiaries, the “Company”) has established the following procedures to receive, retain, investigate and act on complaints and concerns of employees, shareholders and others regarding accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company’s accounting policies (“Accounting Complaints”).
2. In the discretion of the Audit Committee, the responsibilities of the Audit Committee created by these procedures may be delegated to a subcommittee of the Audit Committee.

B. Procedures for Receiving and Investigating Accounting Complaints

1. The Chairman of the Audit Committee (the “Chairman”) is authorized to receive and investigate Accounting Complaints. In this capacity the Chairman advises, and acts under the authority of, the Audit Committee.
2. Accounting Complaints may be made to the Core-Mark Financial Compliance Line by those employees who wish to protect their anonymity and the confidentiality of their communications to the Audit Committee. Such complaints may be made via the Core-Mark Financial Compliance Line at (877) 314-1738. **Once an employee calls this number, they will be given a PIN designed to protect their identity and the confidentiality of their complaint throughout the complaint handling process.**
3. Accounting Complaints may also be made directly to the Chairman of the Audit Committee in writing as follows:

Audit Committee Chairman
c/o Core-Mark Holding Company, Inc.
395 Oyster Point Blvd., Suite 415
South San Francisco, CA 94080.

Any correspondence to the Chairman should be clearly marked as an

urgent matter for consideration by the Audit Committee of the Company.

4. The Chairman or his/her designee will prepare a written docket (the "Docket") of all Accounting Complaints summarizing in reasonable detail for each complaint:
 - the nature of the complaint (including any specific allegations made and the persons involved);
 - the date of receipt of the complaint;
 - the current status of any investigation into the complaint; and
 - any final resolution of the complaint.

The Chairman will distribute an update of the Docket, highlighting recent developments in reasonable detail, to all members of the Audit Committee in advance of each regularly scheduled meeting thereof (other than meetings convened principally to review the Company's periodic reports under the Securities Exchange Act of 1934, as amended).

5. In the event an Accounting Complaint involves or implicates the Chairman or the Audit Committee itself, the Chairman will promptly recuse himself or herself and the Audit Committee from the investigation. The Audit Committee will thereafter promptly appoint impartial attorneys to investigate the Accounting Complaint. The impartial attorneys will conduct an investigation of the Accounting Complaint and report their conclusion to the Audit Committee consistent with this policy.
6. Promptly upon receipt, the Chairman will evaluate whether a complaint constitutes an Accounting Complaint. If the Chairman determines that a complaint is an Accounting Complaint, he will thereafter promptly investigate the Accounting Complaint and report the results of his investigation, in writing, to the Audit Committee (an "investigation report"). Investigation reports will be prepared in reasonable detail and shall be in addition to the information provided to the Audit Committee on the Docket. Such reports will describe the Accounting Complaint, the steps taken in the investigation, any factual findings, and the recommendations for corrective action, if any. The Chairman will be free in his discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results. The Chairman may delegate investigatory responsibility to one or more persons, including persons who are not employees of the Company. All investigations will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. The Chairman or his designees may, if they deem it reasonably necessary, require the assistance of the Chief Financial Officer, Chief Accounting Officer, Director of Internal Audit, any of their staffs, or any other employees of

the Company in investigating and resolving any Accounting Complaint. The parameters of any investigation will be determined by the Chairman or his/her designee in their discretion and the Company and its employees will cooperate as necessary in connection with any such investigation.

7. The Audit Committee will review the Docket and any written investigation reports submitted by the Chairman. The Audit Committee will have the authority to direct that the appropriate corrective action be taken by the Company in response to any particular Accounting Complaint. The Audit Committee may, in its discretion, consult with any member of the Company's management who may have appropriate expertise to assist in the evaluation of the Accounting Complaint. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of any investigation into an Accounting Complaint, and the Company will pay all fees of such auditors, counsel and experts.
8. At any time the Audit Committee may, in its discretion, determine that it should initiate and/or assume the full investigation of any Accounting Complaint. In this case, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any Accounting Complaint and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. In determining that it should investigate any Accounting Complaint, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in press or analyst complaints, and any other factors that are appropriate under the circumstances. Nothing in this section shall require the Chairman of the Audit Committee to delay the commencement of an investigation into an Accounting Complaint until the next scheduled meeting of the Audit Committee.

C. Protection of Whistleblowers

Consistent with the policies of the Company, the Audit Committee and the Company's management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Complaint or provides assistance to the Chairman, the Audit Committee or the Company's management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve an Accounting Complaint.

D. Confidential and Anonymous Reports by Employees

Employees of the Company are expressly authorized to make Accounting Complaints using the procedures described in Section B on a confidential or anonymous basis. All Accounting Complaints received from employees will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

E. Records; Attorney-Client Privilege

The Audit Committee will retain on a strictly confidential basis for a period of seven years (or otherwise as required under the Company's record retention policies in effect from time to time) all records relating to any Accounting Complaint and to the investigation and resolution thereof. All such records are confidential to the Company and are protected by attorney-client privilege and/or the attorney work product doctrine. Such records will be considered privileged and confidential.

F. Publication of Procedures

The Company will cause these procedures for reporting Accounting Complaints to be communicated to all employees and posted externally on the Company's corporate website. Posting of this document or inclusion of these procedures in the Code of Business Conduct and Ethics is suitable to fulfill this disclosure obligation.