CROSSAMERICA GP LLC

CHARTER OF THE AUDIT COMMITTEE

CrossAmerica GP LLC (the "GP") is the general partner of CrossAmerica Partners LP, a publicly traded Delaware limited partnership (the "Partnership"). Circle K Stores Inc., a Texas corporation, controls 100% of the membership interests of the GP and provides, or will cause affiliates to provide, material services to the Partnership. The Board of Directors of the GP (the "Board") has determined that it shall have a standing Audit Committee, which shall assist the Board in fulfilling certain of the Board's oversight responsibilities. The Board hereby adopts this charter to establish the governing principles of, and the scope of the responsibilities delegated to, the Audit Committee.

Article I. Composition

- 1. The Audit Committee (the "Committee") of the Board shall consist of three or more directors, each of whom shall meet the independence and experience standards established by the New York Stock Exchange and the Securities Exchange Act of 1934.
- 2. Each member of the Committee must be financially literate, as determined by the Board. At least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee must be an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.
- 3. The members of the Committee shall be appointed by the Board. The members of the Committee shall serve for such term or terms as the Board may determine or until earlier resignation or death. The Board may remove any member from the Committee at any time with or without cause.

Article II. Authority, Duties and Responsibilities

The purpose of the Committee is to assist the Board with oversight of the integrity of the Partnership's financial statements and the Partnership's compliance with legal and regulatory requirements and Partnership policies and controls, the Partnership's independent registered auditors' qualifications and independence, and the performance of the Partnership's internal audit function and independent registered auditors. The Committee will, in the absence of a Conflicts Committee of the Board, review and resolve matters that the Board determines may involve a conflict of interest.

The primary role of the Committee is to oversee the financial reporting and disclosure process. To fulfill this obligation, the Committee relies on: management for the preparation and accuracy of the Partnership's financial statements; both management and the Partnership's internal audit function for establishing effective internal controls and procedures to ensure the Partnership's compliance with accounting standards, financial reporting procedures and applicable laws and regulations; and the

Partnership's independent auditors for an unbiased, diligent audit or review, as applicable, of the Partnership's financial statements and the effectiveness of the Partnership's internal controls. The members of the Committee are not employees of the Partnership and are not responsible for conducting the audit or performing other accounting procedures.

The Committee shall have the following authority and responsibilities:

- 1. To (1) select and retain an independent registered public accounting firm to act as the Partnership's independent auditors for the purpose of auditing the Partnership's annual financial statements, books, records, accounts and internal controls over financial reporting, (2) set the compensation of the Partnership's independent auditors, (3) oversee the work done by the Partnership's independent auditors and (4) terminate the Partnership's independent auditors, if necessary.
- 2. To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Partnership.
- 3. To pre-approve all audit and permitted non-audit and tax services that may be provided by the Partnership's independent auditors or other registered public accounting firms, and establish policies and procedures for the Committee's pre-approval of permitted services by the Partnership's independent auditors or other registered public accounting firms on an on-going basis.
- 4. To obtain and review a formal written statement from the independent auditors of the fees billed in each of the last two fiscal years for each of the following categories of services rendered by the independent auditors: (a) the audit of the Partnership's annual financial statements included in the Partnership's Annual Report on Form 10-K and the reviews of the financial statements included in the Partnership's quarterly reports on Form 10-Q or services that are normally provided by the independent auditors in connection with statutory and regulatory filings or engagements; (b) assurance and related services not included in clause (a) that are reasonably related to the performance of the audit or review of the Partnership's financial statements, in the aggregate and by each service; and (d) all other products and services rendered by the independent auditors' in the aggregate and by each service.
- 5. At least annually, to obtain and review a report by the Partnership's independent auditors that describes (1) the accounting firm's internal quality control procedures, (2) any material issues raised by the most recent internal quality control review, peer review or Public Company Accounting Oversight Board review of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the firm and any steps taken to deal with any such issues, and (3) all relationships between the firm and the Partnership or any of its subsidiaries; and to discuss with the independent auditors this report and any relationships or services that may impact the objectivity and independence of the auditors.
- 6. At least annually, to evaluate the qualifications, performance and independence of the Partnership's independent auditors, including an evaluation of the lead audit partner; and to assure the regular

rotation of the lead audit partner at the Partnership's independent auditors and consider regular rotation of the accounting firm serving as the Partnership's independent auditors.

- 7. To review and discuss with the Partnership's independent auditors (1) the auditors' responsibilities under generally accepted auditing standards, (2) the scope and timing of the annual audit and (3) the results, including significant findings, of the annual audit.
- 8. To obtain and review a report by the Partnership's independent auditors that describes: (1) all critical accounting policies and practices to be used in the audit; (2) all alternative treatments of financial information within generally accepted accounting principles ("GAAP") that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors; and (3) other material written communications between the auditors and management.
- 9. To review with the Partnership's independent auditors and management (1) any audit problems or difficulties, including difficulties encountered by the Partnership's independent auditors during their audit work (such as restrictions on the scope of their activities or their access to information), (2) any significant disagreements with management and (3) management's response to these problems, difficulties or disagreements; and to resolve any disagreements between the Partnership's auditors and management.
- 10. To review with the Partnership's independent auditors: (i) any accounting adjustments that were noted or proposed by the independent auditors during the audit engagement but were "passed" (as immaterial or otherwise), (ii) any communications between the audit team and the audit firm's national office respecting significant auditing or accounting issues presented by the audit engagement, and (iii) any written auditor correspondence issued, or proposed to be issued, by the audit firm to the Partnership.
- 11. To review with management and the Partnership's independent auditors: (1) any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Partnership's selection or application of accounting principles; (2) any significant financial reporting issues and judgments made in connection with the preparation of the Partnership's financial statements, including the effects of alternative GAAP methods; and (3) the effect of regulatory and accounting initiatives and off-balance sheet structures on the Partnership's financial statements.
- 12. To review with management, the internal audit function and the Partnership's independent auditors the adequacy and effectiveness of the Partnership's internal controls, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Partnership's internal controls and any special audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls, and review and discuss with management and the Partnership's independent auditors' report on the effectiveness of the Partnership's internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Partnership's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable.

- 13. To review and discuss with the Partnership's independent auditors and management the Partnership's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the auditors on the financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Partnership's annual report on Form 10-K before the Form 10-K is filed.
- 14. To recommend to the Board that the audited financial statements and the MD&A section be included in the Partnership's Form 10-K and produce the audit committee report required to be included in the Partnership's Form 10-K.
- 15. To review and discuss with the Partnership's independent auditors and management the Partnership's quarterly financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Partnership's quarterly report on Form 10-Q before the Form 10-Q is filed and approve the financial statements and disclosure for inclusion in the Partnership's quarterly reports on Form 10-Q.
- 16. To review and approve the functions of the Partnership's internal audit function, including its purpose, organization, responsibilities, budget and performance; to review the scope, performance and results of such department's internal audit plans, including any reports to management and management's response to those reports; and to review and approve the hiring or dismissal of the key personnel or service providers.
- 17. To review and discuss with management and the Partnership's independent auditors: (1) the Partnership's earnings press releases, including the type of information to be included and its presentation and the use of any pro forma or adjusted non-GAAP information; and (2) any financial information and earnings guidance provided to analysts and ratings agencies. Such discussion may be done generally (consisting of the discussion of the type of information to be disclosed and type of presentation to be made). The Committee need not discuss in advance each earnings release or each instance in which the Partnership provides earnings guidance.
- 18. To review with management the Partnership's policies and guidelines concerning risk assessment and the steps management has taken to monitor and control such exposures.
- 19. To review with management the Partnership's financial arrangements, capital structure, liquidity, compliance with its debt covenants and off-balance sheet structures (if any).
- 20. To review the Partnership's compliance with applicable laws and regulations and to review and oversee any policies, procedures and programs designed to promote such compliance; and to review and approve the hiring or dismissal of the chief compliance officer.
- 21. To discuss with management (including the Partnership's chief legal officer) the status of significant legal matters, if any, that could have a material impact on the Partnership's financial statements.
- 22. To set clear Partnership hiring policies for employees or former employees of the Partnership's independent auditors that participated in any capacity in any Partnership audit.

- 23. To establish and oversee procedures for the receipt, retention and treatment of complaints received by the Partnership regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by Partnership employees of concerns regarding questionable accounting or auditing matters.
- 24. To periodically review the Partnership's policies and Code of Ethics and Business Conduct and related policies, to make decisions regarding the grant of any waiver of or deviation from the Partnership's Code of Ethics and Business Conduct and related policies and to consider whether changes are needed with respect thereto..

Article III. Outside Advisors

The Committee shall have the authority, in its sole discretion, to retain and obtain the advice and assistance of independent outside advisors and such other advisors as it deems necessary to fulfill its duties and responsibilities under this Charter. The Committee shall set the compensation, and oversee the work, of any outside advisor.

The Committee shall receive appropriate funding from the Partnership, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the Partnership's independent auditors, any other accounting firm engaged to perform services for the Partnership, any outside counsel and any other advisors to the Committee.

Article IV. Structure and Meetings

The Board shall designate a member of the Committee as the chairperson. The chairperson shall schedule and preside at all meetings of the Committee. In the absence of the chairperson, a majority of the members of the Committee present at a meeting shall appoint a member to preside at the meeting. The Committee shall meet at such times and places as it deems necessary to fulfill its responsibilities. The Committee shall report regularly to the Board regarding its actions and make recommendations to the Board as appropriate. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

The Committee shall review periodically with the full Board (i) any issues that arise concerning the quality or integrity of the Partnership's financial statements, (ii) the Partnership's compliance with legal or regulatory requirements, (iii) the performance and independence of the Partnership's independent auditors, and (iv) the performance of the internal audit function.

The Committee shall meet separately, and periodically, with management, representatives of entities who conduct the internal audit function and representatives of the Partnership's independent auditors, and shall invite such members to its meetings as it deems appropriate, to assist in carrying out

its duties and responsibilities. However, the Committee shall meet regularly without such members present.

Article V. Delegation of Authority

The Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Committee may deem appropriate in its sole discretion.

Article VI. Miscellaneous

The Committee shall conduct an annual evaluation of the performance of its duties under this Charter and shall present the results of the evaluation to the Board. The Committee shall conduct this evaluation in such manner as it deems appropriate.

This Charter, and any amendments hereto, shall be displayed on the Partnership's website and a printed copy of such shall be made available to any unitholder of the Partnership who requests it.