UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 28, 2017

CrossAmerica Partners LP

(Exact name of registrant as specified in its charter)

Delaware	**001-35711**	**45-4165414**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

515 Hamilton Street, Suite 200 **Allentown, PA**	**18101**
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: **(610) 625-8000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

This Current Report on Form 8-K/A ("Amendment") amends and supplements the Current Report on Form 8-K filed by CrossAmerica Partners LP (the "Partnership") with the Securities and Exchange Commission (the "SEC") on November 29, 2017 (the "Original Filing") in connection with the Partnership's acquisition, which closed on November 28, 2017, of the real property and the fuel supply business of 92 fee simple sites, the leasehold interest in five real property sites and the fuel supply business to four independent dealers, all located in Alabama, for aggregate cash consideration of $75.6 million, including the value of the motor fuel inventory contained in the retail sites and net of the assumption of certain liabilities (the "Jet-Pep Asset Acquisition"). The Jet-Pep Asset Acquisition was funded by borrowings under our credit facility.

Pursuant to the instructions on Item 9.01 of Form 8-K, the Original Filing is being amended and supplemented by this Amendment to provide the financial statements and pro forma financial information required by Items 9.01(a) and (b) of Form 8-K. This information was not included in the Original Filing. No other amendments to the Original Filing are being made by this Amendment.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired.

The audited financial statements of Jet-Pep, Inc. and Affiliated Companies, including the balance sheet as of December 31, 2016, and the related statement of income and stockholder's equity and cash flows for the year then ended, and the related notes thereto, are attached hereto as Exhibit 99.1.

The unaudited financial statements of Jet-Pep, Inc. and Affiliated Companies, including the balance sheets as of September 30, 2017 and December 31, 2016, and the related statements of income and stockholder's equity and cash flows for the nine months ended September 30, 2017 and 2016, and the related notes thereto, are attached hereto as Exhibit 99.2.

(b) Pro Forma Financial Information.

The unaudited pro forma condensed consolidated financial information of the Partnership giving effect to the Jet-Pep Asset Acquisition, including the pro forma condensed consolidated balance sheet as of September 30, 2017, and the related pro forma condensed consolidated statement of operations for the nine months ended September 30, 2017 and the year ended December 31, 2016, and the related notes thereto, are attached hereto as Exhibit 99.3.

(d) Exhibits.

Exhibit No.	Description
23.1	Consent of Pearce, Bevill, Leesburg, Moore, P.C., Independent Auditors.
99.1	Audited financial statements of Jet-Pep, Inc. and Affiliated Companies, including the balance sheet as of December 31, 2016, and the related statement of income and stockholder's equity and cash flows for the year then ended, and the related notes thereto.
99.2	Unaudited financial statements of Jet-Pep, Inc. and Affiliated Companies, including the balance sheets as of September 30, 2017 and December 31, 2016, and the related statements of income and stockholder's equity and cash flows for the nine months ended September 30, 2017 and 2016, and the related notes thereto.
99.3	Unaudited pro forma condensed consolidated financial information of CrossAmerica Partners LP giving effect to the Jet-Pep Asset Acquisition, including the pro forma condensed consolidated balance sheet as of September 30, 2017, the related pro forma condensed consolidated statement of operations for the nine months ended September 30, 2017 and the year ended December 31, 2016, and the related notes thereto.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: February 12, 2018

CROSSAMERICA PARTNERS LP

By:CROSSAMERICA GP LLC, its general partner

By:/s/ Giovanna Rueda
Name:Giovanna Rueda
Title:Director, Legal Affairs and Corporate Secretary

Exhibit 23.1

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors
General Partner and Limited Partners of CrossAmerica Partners, LP

We hereby consent to the inclusion in this Current Report on Form 8-K/A our reports dated December 22, 2017 with respect to the audited financial statements of Jet-Pep, Inc. and Affiliated Companies as of and for the year ended December 31, 2016 and the compiled financial statements of Jet-Pep, Inc. and Affiliated Companies as of September 30, 2017 and December 31, 2016 and for the nine month periods ended September 30, 2017 and 2016.

/s/ Pearce, Bevill, Leesburg, Moore, P.C.

Birmingham, Alabama
December 22, 2017

Exhibit 99.1

JET-PEP, INC. AND AFFILIATED COMPANIES

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

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INDEPENDENT AUDITORS' REPORT

Jet Pep, Inc. and Affiliated Companies
Holly Pond, Alabama

We have audited the accompanying consolidated financial statements of Jet Pep, Inc. and Affiliated Companies, which comprise the consolidated balance sheet as of December 31, 2016 and the related consolidated statement of income and stockholder's equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Jet Pep, Inc. and Affiliated Companies as of December 31, 2016, and the results of their operations and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ Pearce, Bevill, Leesburg, Moore, P.C.

Birmingham, Alabama
December 22, 2017

JET PEP, INC. AND AFFILIATED COMPANIES
CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2016

ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$	6,935,721
Accounts receivable, net		2,391,620
Notes receivable		212,672
Inventories, net		9,340,417
Prepaid expenses		109,128
TOTAL CURRENT ASSETS		18,989,558
PROPERTY AND EQUIPMENT, NET		50,778,540
OTHER ASSETS		
Deposits and investments		141,069
Other		53,111
TOTAL OTHER ASSETS		194,180
TOTAL ASSETS	$	69,962,278
LIABILITIES AND STOCKHOLDER'S EQUITY		
CURRENT LIABILITIES	`	
Accounts payable and accrued expenses	$	5,785,527
Long-term debt - current		24,772,478
TOTAL CURRENT LIABILITIES		30,558,005
TOTAL LIABILITIES		30,558,005
STOCKHOLDER'S EQUITY		
Common stock, $1 par value issued, and outstanding		14,185
Additional paid-in capital		1,548,090
Retained earnings		37,841,998
TOTAL STOCKHOLDER'S EQUITY		39,404,273
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	$	69,962,278

See accompanying notes and independent auditors’ report.

JET PEP, INC. AND AFFILIATED COMPANIES
CONSOLIDATED STATEMENT OF INCOME AND
STOCKHOLDER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2016

NET SALES	$	220,868,473
COST OF GOODS SOLD		190,040,860
GROSS PROFIT		30,827,613
OPERATING EXPENSES		
Administrative and selling		18,797,798
Depreciation and amortization		7,678,636
Total operating expenses		26,476,434
INCOME FROM OPERATIONS		4,351,179
OTHER INCOME (EXPENSE)		
Rent, net of expenses		2,823,320
Interest income		24,291
Interest expense		(863,377)
Gain on sale of property and equipment		21,827
Total other income (expense)		2,006,061
INCOME BEFORE TAXES		6,357,240
PROVISION FOR INCOME TAXES		274,547
NET INCOME		6,082,693
STOCKHOLDER'S EQUITY AT BEGINNING OF YEAR		37,149,887
DISTRIBUTIONS TO STOCKHOLDER		(3,828,307)
STOCKHOLDER'S EQUITY AT END OF YEAR	$	39,404,273

See accompanying notes and independent auditors’ report.

JET PEP, INC. AND AFFILIATED COMPANIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$	6,082,693
Adjustments to reconcile net income to net cash from operating activities:		
Depreciation and amortization		7,678,636
(Gain) on sale of property and equipment		(21,827)
Adjustments to reconcile net income to net cash from operating activities:		
Accounts receivable, net		(384,149)
Inventories		2,124,050
Prepaid expenses		1,692,382
Deposits and investments		1,765
Accounts payable and accrued expenses		565,514
CASH FROM OPERATING ACTIVITIES		17,739,064
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of property and equipment		75,838
Purchases of property and equipment		(1,481,608)
Changes in notes receivable, net		(4,795)
CASH FROM INVESTING ACTIVITIES		(1,410,565)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt		10,238,155
Principal payments on long-term debt		(20,942,190)
Distributions to stockholder		(3,828,307)
CASH FROM FINANCING ACTIVITIES		(14,532,342)
NET INCREASE IN CASH		1,796,157
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		5,139,564
CASH AND CASH EQUIVALENTS AT END OF YEAR	$	6,935,721
SUPPLEMENTAL CASH FLOW DISCLOSURE -		
Cash paid for interest	$	863,377
Cash paid for income taxes	$	274,547

See accompanying notes and independent auditors' report.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

Nature of Business

Organized in 1982, Jet-Pep, Inc. and Affiliated Companies (the Company) distributes gasoline products to customers, principally at convenience stores across Alabama.

Principles of Consolidation

The consolidated financial statements include the accounts of Jet Pep, Inc. and its wholly-owned subsidiaries, Morris Oil Company, Inc. and Alabama Oil Company of Etowah County, Inc. Alabama Oil Company of Etowah County, Inc. purchased 95% of the outstanding stock of National Petroleum Equipment, Inc. in 2000.

The following companies are considered to be variable interest entities under generally accepted accounting principles and will be consolidated into the Company: Bama Terminaling and Trading, LLC; Leader Transport, Inc.; Britton Oil Company, Inc.; Clean Fuels, Inc.; MYRT, Inc.; RDS Properties, Inc.; Tee's Enterprises, Inc.; R&S Properties, LLC; Norris Properties, LLC; CSE Properties, LLC; C.R. LLC; J.R. LLC; K.E.N. LLC; S.C.N. LLC; RG Norris LLC; CKESS LLC; Robin LLC; and Stephanie LLC. (the Affiliated Companies)

All significant intercompany balances and transactions have been eliminated in consolidation.

Basis of Financial Statement Preparation

The consolidated financial statements are prepared under accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of 90 days or less to be cash equivalents. The Company maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. The Company has not experienced, and does not anticipate, any credit losses on these deposits.

Receivables

Accounts receivable primarily result from the sales of motor fuels to retail customers at retail sites from debit, credit, and fleet card transactions. The collection of these receivables usually occurs within 3 to 5 business days after the sale has occurred.

Inventories

Motor fuel inventory consists of gasoline, diesel fuel, and other petroleum products that is stored at the terminal and retail sites. Fuel inventories are valued at the lower of cost or market, with cost determined by the first-in, first-out (FIFO) method. Supplies inventory consists of pumps, nozzles and other fuel station replacement parts and are valued at the last-in, first-out (LIFO) method.

Property and Equipment

Property and equipment is stated at cost, net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The recovery periods being used are:

Item	Estimated Useful Life
Equipment	3 to 7 years
Real estate improvements	15 years

Taxes Assessed by Governmental Authorities on Sales Revenue

The Company collects various taxes from customers and remits these amounts to applicable taxing authorities. The Company’s accounting policy is to exclude these taxes from net sales and cost of goods sold.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Variable Interest Entities

Accounting principles generally accepted in the United States of America require that if an enterprise is the primary beneficiary of a variable interest entity (VIE), the assets, liabilities, and results of operations of the VIE should be included in the financial statements of the enterprise. These financial statements have been prepared under generally accepted accounting principles and the assets, liabilities, and results of operations of the 18 affiliated companies have been consolidated into its financial statements.

Uncertain Tax Positions

The Company accounts for uncertain tax positions in accordance with the applicable guidance. This guidance requires entities to assess their tax positions for the likelihood that they would be overturned upon Internal Revenue Service (IRS) examination or upon examination by state taxing authorities. In accordance with this guidance, the Company has assessed its tax positions and determined that it does not have any positions at December 31, 2016, that it would be unable to substantiate. Under statute, the Company is subject to IRS and state taxing authority review for tax years 2014 through 2016. The Company has filed tax returns through 2016.

Environmental Matters

Liabilities for future remediation costs are recorded when environmental assessments from governmental regulatory agencies and/or remedial efforts are probable and the costs can be reasonably estimated. Other than for assessments, the timing and magnitude of these accruals generally are based on the completion of investigations or other studies or a commitment to a formal plan of action. Environmental liabilities are based on best estimates of probable undiscounted future costs using currently available technology and applying current regulations, as well as our own internal environmental policies. Environmental liabilities are difficult to assess and estimate due to uncertainties related to the magnitude of possible remediation, the timing of such remediation and the determination of our obligation in proportion to other parties. Such estimates are subject to change due to many factors, including the identification of new retail sites requiring remediation, changes in environmental laws and regulations and their interpretation, additional information related to the extent and nature of remediation efforts and potential improvements in remediation technologies.

The Company participates in the Alabama Department of Environmental Management (ADEM) Trust Fund program, which covers costs for eligible investigative and correction action site activities. No environmental liability has been recorded at December 31, 2016 due to the participation in this program.

Income Taxes

Jet-Pep, Inc. has elected under the Internal Revenue Code to be taxed as an S corporation. In lieu of corporate income taxes, the stockholders of an S corporation are taxed on their proportionate share of the company's taxable income. Therefore, no provision or liability for income taxes has been included in the accompanying consolidated financial statements for Jet-Pep, Inc.

National Petroleum Equipment, Inc. is a taxable corporation and files federal and state tax returns. As such, the accompanying consolidated financial statements contain a provision for income taxes.

Income Taxes - Continued

The Affiliated Companies are limited liability companies. A provision for federal and state income taxes has not been reflected in the accompanying consolidated financial statements since any taxable income or loss of the Affiliated Companies is includable in the separate tax returns of the Affiliated Companies' members.

2. INVENTORY

Inventories consisted of the following:

Gasoline	$ 4,868,157
Diesel	1,654,351
Ethanol	1,158,563
Other petroleum products	378,941
Supplies	1,280,405
	$ 9,340,417

Supplies inventory is net of a LIFO reserve of $44,197 at December 31, 2016.

3. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

Service equipment	$ 59,802,524
Furniture and fixtures	223,809
Delivery equipment	13,038,391
Real estate	28,508,421
Land	13,835,643
	115,408,788
Less: Accumulated depreciation	(64,630,248)
	$ 50,778,540

Depreciation expense on property and equipment for 2016 was $7,678,636.

4. LINE OF CREDIT

The Company has a $15,000,000 line of credit agreement with a bank. There was no outstanding balance as of December 31, 2016. Borrowings under the agreement are subject to a variable interest rate based on the 30-day LIBOR interest rate plus 2.0% (2.77% at December 31, 2016). The agreement is secured by all of the assets of the Company, personally guaranteed by the stockholder, and matures in June 2018.

The Company has a $5,500,000 line-of-credit agreement with a bank. There was no outstanding balance as of December 31, 2016. Borrowings under the agreement are subject to a variable interest rate based on the 30-day LIBOR interest rate plus 3.0% (3.77% at December 31, 2016) not to be less than 3.5%. The agreement is secured by all of the assets of the Company, personally guaranteed by the stockholder, and matured in June 2017.

The lines of credit contain certain covenants of which the Company was in violation of one of the covenants at December 31, 2016. This covenant violation has been waived by the bank.

5. LONG-TERM DEBT (See Note 10)

Long-term debt consists of the following at December 31, 2016:

Note payable - bank, due in monthly installments of $101,848, including interest at 3% per year, maturing in 2019, secured by the personal guarantee of the stockholder.	$ 3,313,863
Note payable - bank, due in monthly installments of $83,333, including interest at the 30-day LIBOR interest rate plus 2.5% (3.25% at December 31, 2016), maturing in 2019, secured by real estate, equipment and personal guarantee of the stockholder.	9,416,667
Note payable - bank, due in monthly installments of $69,368, including interest at 4.13% per year, maturing in 2017, secured by real estate and the personal guarantee of the stockholder and related parties. The Company is subject to certain debt covenants. The Company was in violation of one of those covenants, of which the violation has been waived.	341,171
Note payable - bank, due in monthly installments of $116,398, including interest at 3% per year, maturing in 2019, secured by real estate, the personal guarantee of the stockholder, and the related parties not included in the consolidation.	3,787,272

5. LONG-TERM DEBT - CONTINUED

Note payable - financial institution, 0% interest due in monthly installments of $4,961, matures in December 2020, secured by equipment.	238,135
Note payable - financial institution, due in monthly installments of $81,247, including interest at the 30-day LIBOR interest rate plus 2.0% (2.75% at December 31, 2016) maturing in September 2018, secured by property and equipment.	7,350,109
Note payable - other	325,261
Long-term debt - current	$ 24,772,478

6. RETIREMENT PLAN

The Company sponsors a profit sharing and 401(k) Plan covering all employees. The Plan provides for contributions in such amounts as the Board of Directors may determine annually but not to exceed the amount deductible for federal income tax purposes. Profit sharing expense totaled $42,506 for the year ended December 31, 2016.

7. LEASES

Lease terms are from 5 to 20 years on leased stations. In 2016, rent expense on leased facilities totaled $181,032.

As of December 31, 2016, the future minimum annual lease payments and sublet income under the Company's current lease arrangements are as follows:

	Lease Payments	Sublet Income
2017	$ 172,024	$ 52,300
2018	144,400	32,800
2019	136,250	30,000
2020	84,000	30,000
2021	84,000	30,000
Thereafter	108,500	17,500
	$ 729,174	$ 192,600

8. MAJOR SUPPLIERS

The Company purchased approximately 84% of its inventories from two suppliers during 2016. At December 31, 2016, amounts due to these suppliers included in accounts payable were $518,442. Total purchases for 2016 from these suppliers was $161,904,471.

9. COMMITMENTS AND CONTINGENCIES

The Company committed to purchase approximately 130,000 barrels of unleaded regular conventional gasoline, 5,000 barrels of unleaded premium conventional gasoline, and 15,000 barrels of ultra-low sulfur diesel at the market price of the respective grade gasoline upon the date of delivery. Delivery under these commitments occurred during 2016.

10. SUBSEQUENT EVENT – SALE OF COMPANY

On November 28, 2017, the Company closed on the sale of substantially all of its assets to CrossAmerica Partners LP and Circle K Stores, Inc. CrossAmerica Partners LP acquired 101 commission operated retail sites, comprised of 92 fee sites, 5 lease sites, and 4 independent commission accounts. Circle K Stores, Inc. acquired a fuel terminal, associated trucking equipment and 18 retail sites.

Certain of the Company's notes payable were paid off at closing of the transaction. As such, outstanding balances as of December 31, 2016 that were paid off at closing are presented as current liabilities.

Exhibit 99.2

JET-PEP, INC. AND AFFILIATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS

AS OF SEPTEMBER 30, 2017, AND DECEMBER 31, 2016

AND FOR THE

NINE-MONTH PERIODS ENDED

SEPTEMBER 30, 2017 AND 2016

CONTENTS

ACCOUNTANTS' COMPILATION REPORT

Jet Pep, Inc. and Affiliated Companies
Holly Pond, Alabama

Management is responsible for the accompanying consolidated financial statements of Jet Pep, Inc. and Affiliated Companies, which comprise the consolidated balance sheets as of September 30, 2017 (unaudited) and December 31, 2016 (audited), and the related consolidated statements of income and stockholder's equity, and cash flows for the nine-month periods ended September 30, 2017 (unaudited) and 2016 (unaudited), and the related notes to the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed the compilation engagements in accordance with Statements of Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit (except for the December 31, 2016 balance sheet) or review the consolidated financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these consolidated financial statements.

The December 31, 2016 consolidated balance sheet was audited by us, and we expressed an unmodified opinion on it in our report dated December 22, 2017. We have not performed any auditing procedures since that date.

/s/ Pearce, Bevill, Leesburg, Moore, P.C.

Birmingham, Alabama
December 22, 2017

JET-PEP, INC. AND AFFILIATED COMPANIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2017 AND DECEMBER 31, 2016

ASSETS	(unaudited) **September 30, 2017**	**December 31, 2016**
CURRENT ASSETS		
Cash and cash equivalents	$ 10,082,685	$ 6,935,721
Accounts receivable, net	2,730,233	2,391,620
Notes receivable	796,670	212,672
Inventories, net	10,286,045	9,340,417
Prepaid expenses	260,041	109,128
TOTAL CURRENT ASSETS	24,155,674	18,989,558
PROPERTY AND EQUIPMENT, NET	45,801,980	50,778,540
OTHER ASSETS		
Deposits and investments	247,673	194,180
TOTAL OTHER ASSETS	247,673	194,180
TOTAL ASSETS	$ 70,205,327	$ 69,962,278
LIABILITIES AND STOCKHOLDER'S EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 6,238,396	$ 5,785,527
Line of credit	1,000,000	-
Current portion of long-term debt	21,181,416	24,772,478
TOTAL CURRENT LIABILITIES	28,419,812	30,558,005
TOTAL LIABILITIES	28,419,812	30,558,005
STOCKHOLDER'S EQUITY		
Common stock, $1 par value issued, and outstanding	14,185	14,185
Retained earnings and additional paid-in capital	41,771,330	39,390,088
TOTAL STOCKHOLDER'S EQUITY	41,785,515	39,404,273
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	$ 70,205,327	$ 69,962,278

See accountants' compilation report. No assurance is provided on the financial statements.

JET-PEP, INC. AND AFFILIATED COMPANIES
CONSOLIDATED STATEMENTS OF INCOME AND STOCKHOLDER'S EQUITY
FOR THE NINE MONTH PERIODS ENDED SEPTEMBER 30, 2017 AND 2016

	(unaudited) **2017**	(unaudited) **2016**
NET SALES	$ 169,333,675	$ 165,523,222
COST OF GOODS SOLD	149,110,804	143,646,103
GROSS PROFIT	20,222,871	21,877,119
OPERATING EXPENSES		
Administrative and selling	11,394,015	11,616,463
Depreciation and amortization	5,680,399	5,732,461
Total operating expenses	17,074,414	17,348,924
INCOME FROM OPERATIONS	3,148,457	4,528,195
OTHER INCOME (EXPENSE)		
Rent, net of expenses	1,862,981	1,727,691
Interest income	(7,115)	47,373
Interest expense	(603,126)	(667,329)
Gain on sale of property, plant and equipment	288,496	18,879
Total other income (expense)	1,541,236	1,126,614
INCOME BEFORE TAXES	4,689,693	5,654,809
PROVISION FOR INCOME TAXES	94,736	160,900
NET INCOME	4,594,957	5,493,909
STOCKHOLDER'S EQUITY AT BEGINNING OF PERIOD	39,404,273	37,149,887
DISTRIBUTIONS TO STOCKHOLDER	(2,213,715)	(2,917,034)
STOCKHOLDER'S EQUITY AT END OF PERIOD	$ 41,785,515	$ 39,726,762

See accountants' compilation report. No assurance is provided on the financial statements.

JET-PEP, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE MONTH PERIODS ENDED SEPTEMBER 30, 2017 AND 2016

	(unaudited) **2017**	(unaudited) **2016**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$ 4,594,957	$ 5,493,909
Adjustments to reconcile net income to net cash from operating activities:		
Depreciation and amortization	5,680,399	5,732,461
Gain on sale of property and equipment	(288,496)	(18,879)
Adjustments to reconcile net income to net cash from operating activities:		
Accounts receivable, net	(338,613)	(384,149)
Inventories	(945,628)	2,124,050
Prepaid expenses	(150,913)	1,692,382
Deposits and investments	(53,493)	1,765
Accounts payable and accrued expenses	452,869	565,514
CASH FROM OPERATING ACTIVITIES	8,951,082	15,207,053
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of property and equipment	351,604	75,838
Purchases of property and equipment	(766,947)	(861,397)
Changes in notes receivable, net	(583,998)	(4,795)
CASH FROM INVESTING ACTIVITIES	(999,341)	(790,354)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in line of credit	1,000,000	-
Proceeds from issuance of long-term debt	-	10,000,000
Principal payments on long-term debt	(3,591,062)	(19,847,656)
Distributions to stockholder	(2,213,715)	(2,917,034)
CASH FROM FINANCING ACTIVITIES	(4,804,777)	(12,764,690)
NET INCREASE IN CASH	3,146,964	1,652,009
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	6,935,721	5,139,564
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$ 10,082,685	$ 6,791,573
SUPPLEMENTAL CASH FLOW DISCLOSURE -		
Cash paid for interest	$ 603,126	$ 667,329
Cash paid for income taxes	$ 94,736	$ 160,900

See accountants' compilation report. No assurance is provided on the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

Nature of Business

Organized in 1982, Jet-Pep, Inc. and Affiliated Companies (the Company) distributes gasoline products to customers, principally at convenience stores across Alabama.

Principles of Consolidation

The consolidated financial statements include the accounts of Jet Pep, Inc. and its wholly-owned subsidiaries, Morris Oil Company, Inc. and Alabama Oil Company of Etowah County, Inc. Alabama Oil Company of Etowah County, Inc. purchased 95% of the outstanding stock of National Petroleum Equipment, Inc. in 2000.

The following companies are considered to be variable interest entities under generally accepted accounting principles and will be consolidated into the Company: Bama Terminaling and Trading, LLC; Leader Transport, Inc.; Britton Oil Company, Inc.; Clean Fuels, Inc.; MYRT, Inc.; RDS Properties, Inc.; Tee's Enterprises, Inc.; R&S Properties, LLC; Norris Properties, LLC; CSE Properties, LLC; C.R. LLC; J.R. LLC; K.E.N. LLC; S.C.N. LLC; RG Norris LLC; CKESS LLC; Robin LLC; and Stephanie LLC. (the Affiliated Companies)

All significant intercompany balances and transactions have been eliminated in consolidation.

Basis of Financial Statement Preparation

The consolidated financial statements are prepared under accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of 90 days or less to be cash equivalents. The Company maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. The Company has not experienced, and does not anticipate, any credit losses on these deposits.

Receivables

Accounts receivable primarily result from the sales of motor fuels to retail customers at retail sites from debit, credit, and fleet card transactions. The collection of these receivables usually occurs within 3 to 5 business days after the sale has occurred.

Inventories

Motor fuel inventory consists of gasoline, diesel fuel, and other petroleum products that is stored at the terminal and retail sites. Fuel inventories are valued at the lower of cost or market, with cost determined by the first-in, first-out (FIFO) method. Supplies inventory consists of pumps, nozzles and other fuel station replacement parts and are valued at the last-in, first-out (LIFO) method.

Property and Equipment

Property and equipment is stated at cost, net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The recovery periods being used are:

Item	**Estimated Useful Life**
Equipment	3 to 7 years
Real estate improvements	15 years

Taxes Assessed by Governmental Authorities on Sales Revenue

The Company collects various taxes from customers and remits these amounts to applicable taxing authorities. The Company's accounting policy is to exclude these taxes from net sales and cost of goods sold.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Variable Interest Entities

Accounting principles generally accepted in the United States of America require that if an enterprise is the primary beneficiary of a variable interest entity (VIE), the assets, liabilities, and results of operations of the VIE should be included in the financial statements of the enterprise. These financial statements have been prepared under generally accepted accounting principles and the assets, liabilities, and results of operations of the 18 affiliated companies have been consolidated into its financial statements.

Uncertain Tax Positions

The Company accounts for uncertain tax positions in accordance with the applicable guidance. This guidance requires entities to assess their tax positions for the likelihood that they would be overturned upon Internal Revenue Service (IRS) examination or upon examination by state taxing authorities. In accordance with this guidance, the Company has assessed its tax positions and determined that it does not have any positions at September 30, 2017 and December 31, 2016 that it would be unable to substantiate. Under statute, the Company is subject to IRS and state taxing authority review for tax years 2014 through 2016. The Company has filed tax returns through 2016.

Environmental Matters

Liabilities for future remediation costs are recorded when environmental assessments from governmental regulatory agencies and/or remedial efforts are probable and the costs can be reasonably estimated. Other than for assessments, the timing and magnitude of these accruals generally are based on the completion of investigations or other studies or a commitment to a formal plan of action. Environmental liabilities are based on best estimates of probable undiscounted future costs using currently available technology and applying current regulations, as well as our own internal environmental policies. Environmental liabilities are difficult to assess and estimate due to uncertainties related to the magnitude of possible remediation, the timing of such remediation and the determination of our obligation in proportion to other parties. Such estimates are subject to change due to many factors, including the identification of new retail sites requiring remediation, changes in environmental laws and regulations and their interpretation, additional information related to the extent and nature of remediation efforts and potential improvements in remediation technologies.

The Company participates in the Alabama Department of Environmental Management (ADEM) Trust Fund program, which covers costs for eligible investigative and correction action site activities. No environmental liability has been recorded at September 30, 2017 and December 31, 2016 due to the participation in this program.

Income Taxes

Jet-Pep, Inc. has elected under the Internal Revenue Code to be taxed as an S corporation. In lieu of corporate income taxes, the stockholders of an S corporation are taxed on their proportionate share of the company's taxable income. Therefore, no provision or liability for income taxes has been included in the accompanying consolidated financial statements for Jet-Pep, Inc.

National Petroleum Equipment, Inc. is a taxable corporation and files federal and state tax returns. As such, the accompanying consolidated financial statements contain a provision for income taxes.

Income Taxes - Continued

The Affiliated Companies are limited liability companies. A provision for federal and state income taxes has not been reflected in the accompanying consolidated financial statements since any taxable income or loss of the Affiliated Companies is includable in the separate tax returns of the Affiliated Companies' members.

2. INVENTORY

Inventories consisted of the following at September 30, 2017 and December 31, 2016:

	September 30, 2017	December 31, 2016
Gasoline	$ 6,768,207	$ 4,868,157
Diesel	527,451	1,654,351
Ethanol	1,021,830	1,158,563
Other petroleum products	822,789	378,941
Supplies	1,145,768	1,280,405
	$ 10,286,045	$ 9,340,417

3. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at September 30, 2017 and December 31, 2016:

	September 30, 2017	December 31, 2016
Land	$ 14,225,942	$ 13,835,643
Building and improvements	28,585,249	28,508,421
Equipment	73,301,436	73,064,724
	116,112,627	114,877,125
Less: Accumulated depreciation	(64,630,248)	(64,630,248)
	$ 45,801,980	$ 50,778,540

Depreciation expense on property and equipment was $5,680,399 and $5,732,461 for the nine-month periods ended September 30, 2017 and 2016.

4. LINE OF CREDIT

The Company has a $15,000,000 line of credit agreement with a bank. There was $1,000,000 and $0 outstanding as of September 30, 2017 and December 31, 2016, respectively. Borrowings under the agreement are subject to a variable interest rate based on the 30-day LIBOR interest rate plus 2.0% (2.77% at September 30, 2017). The agreement is secured by all of the assets of the Company, personally guaranteed by the stockholder, and matures in June 2018.

The Company has a $5,500,000 line-of-credit agreement with a bank. There was no outstanding balance as of September 30, 2017 and December 31, 2016. Borrowings under the agreement are subject to a variable interest rate based on the 30-day LIBOR interest rate plus 3.0% (3.77% at September 30, 2017) not to be less than 3.5%. The agreement is secured by all of the assets of the Company, personally guaranteed by the stockholder, and matured in June 2017.

5. LONG-TERM DEBT (See Note 9)

Long-term debt consists of the following at September 30, 2017 and December 31, 2016:

	September 30, 2017	December 31, 2016
Note payable - bank, due in monthly installments of $101,848, including interest at 3% per year, maturing in 2019, secured by the personal guarantee of the stockholder.	$ 2,465,277	$ 3,313,863
Note payable - bank, due in monthly installments of $83,333, including interest at the 30-day LIBOR interest rate plus 2.5% (3.25% at September 30, 2017), maturing in 2019, secured by real estate, equipment and personal guarantee of the stockholder.	8,666,667	9,416,667
Note payable - bank, due in monthly installments of $69,368, including interest at 4.13% per year, maturing in 2017, secured by real estate and the personal guarantee of the stockholder and related parties. The Company is subject to certain debt covenants. The Company was in violation of one of those covenants, of which the violation has been waived.	-	341,171
Note payable - bank, due in monthly installments of $116,398, including interest at 3% per year, maturing in 2019, secured by real estate, the personal guarantee of the stockholder, and the related parties not included in the consolidation.	2,817,459	3,787,272

5. LONG-TERM DEBT - CONTINUED

	September 30, 2017	December 31, 2016
Note payable - financial institution, 0% interest, due in monthly installments of $4,961, matures in December 2020, secured by equipment.	193,484	238,135
Note payable - financial institution, due in monthly installments of $81,247, including interest at the 30-day LIBOR interest rate plus 2.0% (3.00% at September 30, 2017) maturing in September 2018, secured by property and equipment.	6,713,268	7,593,851
Note payable - other	325,261	325,261
Long-term debt - current	$ 21,181,416	$ 24,772,478

6. RETIREMENT PLAN

The Company sponsors a profit sharing and 401(k) Plan covering all employees. The Plan provides for contributions in such amounts as the Board of Directors may determine annually but not to exceed the amount deductible for federal income tax purposes. Profit sharing expense totaled $31,021 and $28,470 for the nine-month periods ended September 30, 2017 and 2016.

7. LEASES

Lease terms are from 5 to 20 years on leased stations. At September 30, 2017 and 2016, rent expense on leased facilities totaled $181,032 for both periods.

As of September 30, 2017, the future minimum annual lease payments and sublet income under the Company's current lease arrangements are as follows:

	Lease Payments	Sublet Income
2018	$ 146,950	$ 34,900
2019	141,000	30,000
2020	93,500	30,000
2021	84,000	30,000
2022	77,000	25,000
Thereafter	52,500	-
	$ 594,950	$ 149,900

8. COMMITMENTS AND CONTINGENCIES

The Company committed to purchase approximately 130,000 barrels of unleaded regular conventional gasoline, 5,000 barrels of unleaded premium conventional gasoline, and 15,000 barrels of ultra-low sulfur diesel at the market price of the respective grade gasoline upon the date of delivery. Delivery under these commitments occurred during 2016.

9. SUBSEQUENT EVENT – SALE OF COMPANY

On November 28, 2017, the Company closed on the sale of substantially all of its assets to CrossAmerica Partners LP and Circle K Stores, Inc. CrossAmerica Partners LP acquired 101 commission operated retail sites, comprised of 92 fee sites, 5 lease sites, and 4 independent commission accounts. Circle K Stores, Inc. acquired a fuel terminal, associated trucking equipment and 18 retail sites.

Certain of the Company's notes payable were paid off at closing of the transaction. As such, outstanding balances as of September 30, 2017 that were paid off at closing are presented as current liabilities.

Exhibit 99.3

Unaudited Pro Forma Condensed Consolidated Financial Information of CrossAmerica Partners LP

On November 28, 2017, CrossAmerica Partners LP ("the Partnership") closed on the acquisition of the real property and the fuel supply business of 92 fee simple sites, the leasehold interest in five real property sites and the fuel supply business to four independent dealer sites, all located in Alabama, for aggregate cash consideration of $75.6 million, including the value of the motor fuel inventory contained in the retail sites and net of the assumption of certain liabilities (the "Jet-Pep Asset Acquisition"). The acquisition was funded by borrowings under our credit facility.

The Unaudited Pro Forma Condensed Consolidated Balance Sheet as of September 30, 2017 gives effect to the Jet-Pep Asset Acquisition as if it had been consummated on September 30, 2017, and includes historical data as reported by the separate companies as well as adjustments that exclude assets and liabilities not included in the acquisition and adjustments that give effect to events that are directly attributable to the Jet-Pep Asset Acquisition. The Unaudited Pro Forma Condensed Consolidated Statement of Operations for the nine months ended September 30, 2017 gives effect to the Jet-Pep Asset Acquisition as if it had been consummated on January 1, 2017, and includes historical data as reported by Jet-Pep, Inc. and Affiliated Companies as well as adjustments that exclude income and expenses associated with assets and liabilities not included in the acquisition and adjustments that give effect to events that are directly attributable to the Jet-Pep Asset Acquisition. The Unaudited Pro Forma Condensed Consolidated Statement of Operations for the year ended December 31, 2016 gives effect to the Jet-Pep Asset Acquisition as if it had been consummated on January 1, 2016, and includes historical data as reported by Jet-Pep, Inc. and Affiliated Companies as well as adjustments that exclude income and expenses associated with assets and liabilities not included in the acquisition and adjustments that give effect to events that are directly attributable to the Jet-Pep Asset Acquisition. Certain line items of the Jet-Pep, Inc. and Affiliated Companies' historical financial statements have been reclassified to conform to the Partnership's presentation. Such reclassifications had no impact on net income or total equity.

The set of assets acquired did not meet the definition of a business under ASU 2017-01 issued by the Financial Accounting Standards Board, and as such, this transaction was accounted for as an asset acquisition rather than as a business combination. As a result, among other impacts, the purchase price includes acquisition costs directly related to the acquisition and there is no goodwill.

The pro forma adjustments included within the Unaudited Pro Forma Condensed Consolidated Financial Information of the Partnership reflecting the consummation of the Jet-Pep Asset Acquisition are based upon the assumptions set forth in the notes included in this section. The Unaudited Pro Forma Condensed Consolidated Financial Information has been prepared based on available information, using estimates and assumptions that management believes are reasonable. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The estimates and assumptions related to the Jet-Pep Asset Acquisition are preliminary and have been made solely for purposes of developing this Unaudited Pro Forma Condensed Consolidated Financial Information. The Unaudited Pro Forma Condensed Consolidated Balance Sheet has been adjusted to reflect the allocation of the purchase price to identifiable assets acquired and liabilities assumed.

The Unaudited Pro Forma Condensed Consolidated Financial Information is for informational purposes and does not purport to represent the actual results of operations that would have occurred if the acquisition had taken place on the dates specified. The Unaudited Pro Forma Condensed Consolidated Financial Information is not necessarily indicative of the results of operations that may be achieved in the future. The Unaudited Pro Forma Condensed Consolidated Financial Information does not reflect any adjustments for the effect of non-recurring items or operating synergies that we may realize as a result of the acquisition. The Unaudited Pro Forma Condensed Consolidated Financial Information includes certain reclassifications to conform the historical financial information of Jet-Pep, Inc. and Affiliated Companies to our presentation.

The assumptions used and adjustments made in preparing the Unaudited Pro Forma Condensed Consolidated Financial Information are described in the Notes thereto, which should be read in conjunction with the Unaudited Pro Forma Condensed Consolidated Financial Information. The Unaudited Pro Forma Condensed Consolidated Financial Information and related Notes contained herein should be read in conjunction with the consolidated financial statements and related notes included in our Annual Report filed on Form 10-K on February 28, 2017. The Unaudited Pro Forma Condensed Consolidated Financial Information and related Notes contained herein should be read in conjunction with the audited financial statements of Jet-Pep, Inc. and Affiliated Companies as of and for the year ended December 31, 2016 and the unaudited financial statements of Jet-Pep, Inc. and Affiliated Companies as of September 30, 2017 and December 31, 2016 and for the nine months ended September 30, 2017 and 2016, filed as Exhibits 99.1 and 99.2 in this Form 8-K/A.

CrossAmerica Partners LP
Unaudited Pro forma Condensed Consolidated Balance Sheet
September 30, 2017
(in millions)

	Historical CrossAmerica Partners LP	Historical Jet-Pep, Inc. and Affiliated Companies (a)	Excluded Assets and Liabilities (b)	Pro Forma Adjustments for Jet-Pep Asset Acquisition	Total Pro Forma
Assets					
Current assets:					
Cash	$1.6	$10.1	$(10.1)		$
Accounts receivable, net	23.9	2.7	(2.7)		2
Accounts receivable from related parties	15.0				1
Inventories	12.0	10.3	(7.0)		1
Assets held for sale	2.5			$2.0(c)	
Other current assets	7.2	1.1	(1.1)	0.2(d)	
Total current assets	62.2	24.2	(20.9)	2.2	6
Property and equipment, net	634.7	45.8		17.7(e)	69
Intangible assets, net	69.0			11.2(f)	8
Goodwill	89.1				8
Other assets	22.5	0.2	(0.2)		2
Total assets	$877.5	$70.2	$(21.1)	$31.1	$95
Liabilities and Equity					
Current liabilities:					
Current portion of debt and capital lease obligations	$2.9	$22.2	$(22.2)		$
Accounts payable	37.8	5.1	(5.1)		3
Accounts payable to related parties	16.3				1
Accrued expenses and other current liabilities	19.2				1
Motor fuel taxes payable	12.1				1
Total current liabilities	88.3	27.3	(27.3)		8
Debt and capital lease obligations, less current portion	454.8			$75.6(g)	53
Deferred tax liabilities	40.0				4
Asset retirement obligations	28.1			3.3(h)	3
Other long-term liabilities	97.0	1.1		0.2(i)	9
Total liabilities	708.2	28.4	(27.3)	79.1	78
Commitments and contingencies					
Equity:					
Partners' Capital					
Common units	169.6				16
Retained earnings and additional paid-in capital		41.8	6.2	(48.0)(j)	
Total Partners' Capital	169.6	41.8	6.2	(48.0)	16
Noncontrolling interests	(0.3)				(
Total equity	169.3	41.8	6.2	(48.0)	16
Total liabilities and equity	$877.5	$70.2	$(21.1)	$31.1	$95

See accompanying notes to the Unaudited Pro Forma Condensed Combined Financial Information.

CrossAmerica Partners LP
Unaudited Pro forma Condensed Consolidated Statement of Operations
For the Year Ended December 31, 2016
(in millions)

	Historical CrossAmerica Partners LP	Historical Jet-Pep, Inc. and Affiliated Companies (a)	Excluded Assets and Liabilities (k)	Adjustments for Jet-Pep Asset Acquisition	Total Pro Forma
Operating revenues	$1,869.8	$223.7	$(72.8)		$2,02
Cost of sales	1,714.2	190.0	(58.9)		1,84
Gross profit	155.6	33.7	(13.9)		17
Income from CST Fuel Supply	16.0				1
Operating expenses:					
Operating expenses	61.1	18.8	(6.8)		7
General and administrative expenses	24.1				2
Depreciation, amortization and accretion expense	54.4	7.7	(4.3)	$1.4(l)	5
Total operating expenses	139.6	26.5	(11.1)	1.4	15
Gain on sales of assets, net	0.2				
Operating income (loss)	32.2	7.2	(2.8)	(1.4)	3
Other income, net	0.8				
Interest expense	(22.7)	(0.8)	0.4	(2.8)(m)	(2
Income (loss) before income taxes	10.3	6.4	(2.4)	(4.2)	1
Income tax (benefit) expense	(0.4)	0.3	1.4	(1.7)(n)	(
Net income (loss)	$10.7	$6.1	$(3.8)	$(2.5)	$1
Net income per limited partner unit:					
Basic earnings per common unit	$0.22				$0
Diluted earnings per common unit	$0.22				$0
Basic and diluted earnings per subordinated unit	$0.22				$0
Weighted-average limited partner units:					
Basic common units	32,159,156				32,159,
Diluted common units	32,216,004				32,216,
Basic and diluted subordinated units	1,151,366				1,151,
Total diluted common and subordinated units	33,367,370				33,367,

See accompanying notes to the Unaudited Pro Forma Condensed Combined Financial Information.

CrossAmerica Partners LP
Unaudited Pro forma Condensed Consolidated Statement of Operations
For the Nine Months Ended September 30, 2017
(in millions)

	Historical CrossAmerica Partners LP	Historical Jet-Pep, Inc. and Affiliated Companies (a)	Excluded Assets and Liabilities (k)	Adjustments for Jet-Pep Asset Acquisition	Total Pro Forma
Operating revenues	$1,542.2	$171.2	$(58.0)		$1,65
Cost of sales	1,421.5	149.1	(50.7)		1,51
Gross profit	120.7	22.1	(7.3)		13
Income from CST Fuel Supply	11.2				1
Operating expenses:					
Operating expenses	46.9	11.4	(2.4)		5
General and administrative expenses	23.7				2
Depreciation, amortization and accretion expense	42.7	5.7	(3.2)	$1.0(l)	4
Total operating expenses	113.3	17.1	(5.6)	1.0	12
Gain on sales of assets, net	2.0	0.3	(0.3)		
Operating income (loss)	20.6	5.3	(2.0)	(1.0)	2
Other income, net	0.3				
Interest expense	(20.6)	(0.6)	0.3	(2.1)(m)	(2
Income (loss) before income taxes	0.3	4.7	(1.7)	(3.1)	
Income tax (benefit) expense	(1.7)	0.1	1.2	(1.2)(n)	(
Net income (loss)	$2.0	$4.6	$(2.9)	$(1.9)	$
Net income per limited partner unit:					
Basic earnings per common unit	$(0.03)				$(0.
Diluted earnings per common unit	$(0.03)				$(0.
Weighted-average limited partner units:					
Basic common units	33,773,964				33,773,
Diluted common units	33,773,964				33,773,

See accompanying notes to the Unaudited Pro Forma Condensed Combined Financial Information.

Note 1. Notes to Pro Forma Financial Information

(a) Represents the historical balances of Jet-Pep, Inc. and Affiliated Companies.
(b) The Jet-Pep Asset Acquisition was an asset acquisition and as such, the assets not acquired and liabilities not assumed were excluded.
(c) Represents the classification of two sites acquired in the Jet-Pep Asset Acquisition that are required to be divested per a Federal Trade Commission order.
(d) Primarily represents a prepayment made at closing for environmental insurance
(e) Represents the preliminary fair value adjustment relating to property and equipment based on management's current knowledge of the sites and other industry knowledge. Since the appraisal process for these assets is not yet complete, the portion of the purchase price ultimately allocated to property and equipment may be different and such difference may be material. This preliminary estimate is based on the cost approach.
(f) Represents the preliminary fair value adjustment relating to intangible assets. Since the appraisal process for these assets is not yet complete, the portion of the purchase price ultimately allocated to intangible assets may be different and such difference may be material. This preliminary estimate is based on an income approach.
(g) Represents borrowings used to fund the purchase price and certain non-recurring acquisition costs.
(h) Represents the adjustment to record the preliminary estimate of asset retirement obligations.
(i) Represents the preliminary fair value of the premium relating to lease agreements with above market rent based on an income approach.
(j) Represents the elimination of Jet-Pep, Inc. and Affiliated Companies' historical equity.
(k) Adjustment to exclude income and expenses associated with assets and liabilities not included in the acquisition.
(l) Represents the estimated incremental depreciation, amortization, and accretion expense of the step-up in value of property and equipment, intangible assets and asset retirement obligations based on management's preliminary estimates of fair value. Management expects that these estimates may change as more in-depth valuation analysis is completed, and such changes may be material.
(m) Represents the estimated incremental interest expense based on $75.6 million of borrowings under our credit facility to fund the Jet-Pep Asset Acquisition at an assumed rate of 4.2%.
(n) Reflects the estimated income tax effects of the total pro forma adjustments described above using an assumed pro forma blended rate of approximately 39%.