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

FORM 8-K/A

Amendment No. 1

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): February 17, 2015

CrossAmerica Partners LP
(Exact name of registrant specified in its charter)

Delaware	001-35711	45-4165414
(State or Other Jurisdiction Of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

645 West Hamilton Street, Suite 500
Allentown, PA 18101
(Address of principal executive offices, zip code)

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

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K/A 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))

EXPLANATORY NOTE

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 February 20, 2015 (the "Original Filing") in connection with the Partnership's purchase of all of the outstanding capital stock of Erickson Oil Products, Inc. ("Erickson") and certain related assets for an aggregate cash purchase price of $85 million, subject to certain post-closing adjustments. The transactions resulted in the acquisition of a total of 64 convenience store sites located in Minnesota, Michigan, Wisconsin and South Dakota, by subsidiaries of the Partnership.

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 consolidated financial statements of Erickson, including the consolidated balance sheets as of September 30, 2014 and 2013, and the related consolidated statements of operations, stockholders' equity and cash flows for the fiscal years ended September 30, 2014 and 2013, and the related notes thereto, are attached hereto as Exhibit 99.1 and are incorporated herein by reference.

The unaudited interim condensed consolidated financial statements of Erickson, including the condensed consolidated balance sheets as of December 31, 2014 and September 30, 2014, and the related condensed consolidated statements of operations and cash flows for the three months ended December 31, 2014 and 2013, and the related notes thereto, are attached hereto as Exhibit 99.2 and are incorporated herein by reference.

(b) Pro Forma Financial Information.

The unaudited pro forma condensed consolidated financial information of the Partnership giving effect to the acquisition of Erickson, including the pro forma condensed consolidated balance sheet as of December 31, 2014, and the related pro forma condensed consolidated statement of operations for the year ended December 31, 2014, and the related notes thereto, are attached hereto as Exhibit 99.3 and are incorporated herein by reference.

(d) Exhibits.

Exhibit Number	Description
23.1	Consent of Redpath and Company, Ltd, Independent Auditors.
99.1	Audited consolidated financial statements of Erickson Oil Products, Inc. and Subsidiaries, including the consolidated balance sheets as of September 30, 2014 and 2013, and the related consolidated statements of operations, stockholders' equity and cash flows for the fiscal years ended September 30, 2014 and 2013, and the related notes thereto.
99.2	Unaudited interim condensed consolidated financial statements of Erickson Oil Products, Inc. and Subsidiaries, including the condensed consolidated balance sheets as of December 31, 2014 and September 30, 2014, and the related condensed consolidated statements of operations and cash flows for the three months ended December 31, 2014 and 2013, and the related notes thereto.
99.3	Unaudited pro forma condensed consolidated financial information of CrossAmerica Partners LP giving effect to the acquisition of Erickson Oil Products, Inc. and Subsidiaries including the pro forma condensed consolidated balance sheet as of December 31, 2014, and the related pro forma condensed consolidated statement of operations for the year ended December 31, 2014, and the related notes thereto.

SIGNATURES

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 thereunto duly authorized.

CrossAmerica Partners LP

By: CrossAmerica GP LLC
its general partner

Dated: April 28, 2015

By: /s/Clayton E. Killinger
Clayton E. Killinger
Executive Vice President and Chief Financial Officer

EXHIBIT INDEX

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99.3	Unaudited pro forma condensed consolidated financial information of CrossAmerica Partners LP giving effect to the acquisition of Erickson Oil Products, Inc. and Subsidiaries, including the pro forma condensed consolidated balance sheet as of December 31, 2014, and the related pro forma condensed consolidated statement of operations for the year ended December 31, 2014, and the related notes thereto.

Consent of Independent Auditors

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

We consent to the incorporation by reference in the registration statement (No. 333-192035) on Form S-3 and the registration statement (No. 333-184651) on Form S-8 of CrossAmerica Partners LP of our report dated January 15, 2015, with respect to the consolidated balance sheets of Erickson Oil Products, Inc. and its subsidiaries as of September 30, 2014 and 2013, and the related consolidated statements of operations, stockholders' equity, and cash flows for the fiscal years then ended, which report appears in the Form 8-K/A Amendment No. 1 of CrossAmerica Partners LP dated April 28, 2015.

/s/ REDPATH AND COMPANY, LTD.

St. Paul, Minnesota
April 28, 2015

Exhibit 99.1

ERICKSON OIL PRODUCTS, INC.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

For The Years Ended
September 30, 2014 and 2013

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
TABLE OF CONTENTS

Table of Contents

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Erickson Oil Products, Inc. and Subsidiaries
Hudson, Wisconsin

We have audited the accompanying consolidated financial statements of Erickson Oil Products, Inc. and Subsidiaries which comprise the consolidated balance sheets as of September 30, 2014 and 2013 and the related consolidated statements of operations, stockholders' equity, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits 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 Erickson Oil Products, Inc. and Subsidiaries as of September 30, 2014 and 2013, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.

St. Paul, Minnesota

January 15, 2015

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
September 30, 2014 and 2013

	2014	2013 (as restated)
Assets		
Current assets:		
Cash and cash equivalents	$ 4,630,300	$ 3,126,800
Receivables:		
Trade accounts, less allowance for doubtful accounts of $30,000 and $53,200 in 2014 and 2013, respectively	2,849,300	3,852,300
Current maturities of notes receivable - stockholders and employees	68,400	304,100
Inventories	4,593,700	4,908,500
Prepaid expenses and other current assets	4,020,900	4,320,800
Total current assets	16,162,600	16,512,500
Other assets:		
Notes receivable - stockholders and employees, less current maturities	6,669,600	6,844,500
Rental properties, at cost, less accumulated depreciation	619,600	633,500
Goodwill	266,000	266,000
Total other assets	7,555,200	7,744,000
Property and equipment, at cost:		
Land	12,118,300	11,554,800
Buildings	25,985,600	24,163,000
Equipment and fixtures	35,102,100	34,237,000
Construction in progress - stores	2,900	470,700
Less: Accumulated depreciation	(47,323,800)	(45,260,100)
Total property and equipment, net	25,885,100	25,165,400
Total assets	$ 49,602,900	$ 49,421,900

Table of Contents

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
September 30, 2014 and 2013

	2014	2013 (as restated)
Liabilities and Stockholders' Equity		
Current liabilities:		
Current maturities of long-term debt	$ 340,200	$ 312,300
Revolving credit agreement	3,000,000	—
Accounts payable	9,919,000	13,819,000
Accrued expenses	5,276,700	5,269,500
Income taxes payable	1,340,600	1,251,100
Deferred income taxes	241,900	240,400
Total current liabilities	20,118,400	20,892,300
Long-term liabilities:		
Long-term debt, less current maturities	1,254,900	1,977,500
Long-term payable to stockholder, former stockholder, and employee	1,350,100	2,298,500
Deferred revenue	12,500	312,500
Asset retirement obligation	237,300	226,000
Deferred income taxes	4,335,400	4,105,200
Total long-term liabilities	7,190,200	8,919,700
Total liabilities	27,308,600	29,812,000
Stockholders' equity:		
Common stock, $100 par value per share; 250 shares authorized; issued 25.5 shares	2,600	2,600
Additional paid-in capital	153,000	153,000
Retained earnings	22,138,700	19,454,300
Total stockholders' equity	22,294,300	19,609,900
Total liabilities and stockholders' equity	$49,602,900	$49,421,900

The accompanying notes are an integral part of these financial statements.

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
For The Years Ended September 30, 2014 and 2013

	2014	2013 (as restated)
Net sales	$333,624,400	$340,944,400
Cost of goods sold	297,728,900	306,126,300
Gross profit	35,895,500	34,818,100
Other operating income, principally rental and lottery income	1,969,200	2,176,500
Gross profit and other operating income	37,864,700	36,994,600
Operating expenses	33,843,200	32,653,400
Operating income	4,021,500	4,341,200
Other income (expense):		
Interest income	143,900	220,900
Interest expense	(84,200)	(121,400)
Other, net	325,400	197,000
Total other income (expense)	385,100	296,500
Income before income taxes	4,406,600	4,637,700
Federal and state income tax expense	1,722,200	1,880,600
Net income	$ 2,684,400	$ 2,757,100

The accompanying notes are an integral part of these financial statements.

[Table of Contents](#)

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY
For The Years Ended September 30, 2014 and 2013

	Common Stock		Additional Paid-In Capital	Retained Earnings	Total Stockholders' Equity
	Shares	Amount			
Balance, September 30, 2012 (before restatement)	25.5	$2,600	$153,000	$18,750,200	$18,905,800
Prior period adjustment	—	—	—	1,947,000	1,947,000
Balance, September 30, 2012 (as restated)	25.5	2,600	153,000	20,697,200	20,852,800
Net income	—	—	—	2,757,100	2,757,100
Dividend paid to stockholder	—	—	—	(4,000,000)	(4,000,000)
Balance, September 30, 2013	25.5	2,600	153,000	19,454,300	19,609,900
Net income	—	—	—	2,684,400	2,684,400
Balance, September 30, 2014	25.5	$2,600	$153,000	$22,138,700	$22,294,300

The accompanying notes are an integral part of these financial statements.

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For The Years Ended September 30, 2014 and 2013

	2014	2013 (as restated)
Cash flows from operating activities:		
Net income	$ 2,684,400	$ 2,757,100
Adjustments to reconcile net income to net cash flows provided by operating activities:		
Depreciation	2,888,300	2,655,800
Accretion on asset retirement obligation	11,300	15,800
Gain on sales of property and equipment	(44,800)	(10,300)
Deferred revenue	(300,000)	(300,000)
Deferred income taxes	231,700	610,500
Changes in current assets and liabilities:		
Trade receivables	1,003,000	717,100
Inventories	314,800	(617,100)
Prepaid expenses and other current assets	299,900	301,100
Accounts payable	(3,900,000)	(1,841,700)
Accrued expenses	7,200	(91,300)
Income taxes receivable and payable	89,500	242,300
Net cash flows provided by operating activities	3,285,300	4,439,300
Cash flows from investing activities:		
Payment of dividends	—	(2,170,300)
Purchases of property and equipment	(3,648,400)	(4,213,300)
Proceeds from sale of property and equipment	99,100	18,200
Net receipts from (payments to) stockholders and employees	(741,900)	1,236,700
Net cash flows used in investing activities	(4,291,200)	(5,128,700)
Cash flows from financing activities:		
Proceeds from revolving credit agreement	3,000,000	—
Proceeds from long-term debt	96,200	397,200
Payments on long-term debt	(586,800)	(8,188,300)
Net cash flows provided by (used in) financing activities	2,509,400	(7,791,100)
Net change in cash and cash equivalents	1,503,500	(8,480,500)
Cash and cash equivalents - beginning of year	3,126,800	11,607,300
Cash and cash equivalents - end of year	$ 4,630,300	$ 3,126,800

(CONTINUED)

The accompanying notes are an integral part of these financial statements.

Table of Contents

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
For The Years Ended September 30, 2014 and 2013

	2014	2013 (as restated)
Supplemental disclosures of cash flow information:		
Cash payments for:		
Interest	$ 58,900	$ 102,200
Income taxes	$1,428,500	$1,027,800
Supplemental disclosure of noncash investing activities:		
Dividends issued stockholder payable	$ —	$ 479,200
Dividends issued for long-term debt	$ —	$1,350,500
Debt payment made by increasing short-term payable to stockholder	$ 190,700	$ 200,000
Debt payment made by decreasing note receivable - stockholder	$ 13,400	$ —

The accompanying notes are an integral part of these financial statements.

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For The Years Ended September 30, 2014 and 2013

Note 1 Summary of Significant Accounting Policies

Nature of Operations

Erickson Oil Products, Inc. and Subsidiaries (the "Company") operates 66 retail gas station/convenience stores and 1 liquor store in Wisconsin, Minnesota, Michigan and South Dakota. Revenue from retail sales is recognized at the time of sale. The Company grants credit to individuals through credit card arrangements in each of these trade areas.

Basis of Presentation and Accounting Estimates

The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America 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 date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principles of Consolidation

At September 30, 2014 and 2013, the consolidated financial statements included the accounts of Erickson Oil Products, Inc. and its wholly owned subsidiaries, Freedom Valu Centers, Inc., Erickson Transport Corporation of Wisconsin, and Village Wine & Spirits, LLC. All significant intercompany accounts and transactions have been eliminated in consolidation.

Cash Balances

Throughout the year the Company may have cash balances in excess of federally insured limits. The Company has not experienced any losses as a result of such excess accumulations and believes it is not exposed to any significant cash credit risk.

For purposes of reporting cash flows, the Company considers all highly liquid debt instruments, commodity future contracts and options purchased with original maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Trade receivables are written off when deemed uncollectible. Recoveries of trade receivables previously written off are recorded when received.

Inventories

Inventories consist primarily of petroleum products and merchandise sold in the convenience stores. The Company uses the last-in, first-out (LIFO) method of determining inventory cost, which is not in excess of market. If valued under the first-in, first-out (FIFO) method, inventories would have been approximately $4,821,300 and $4,880,400 higher than those reported by the Company as of September 30, 2014 and 2013, respectively.

Depreciation

Depreciation is provided over the estimated useful lives of the property and equipment using principally the straight-line method. The estimated useful lives range from 8 to 20 years for building and rental properties and from 3 to 10 years for equipment and fixtures.

Goodwill

The Company follows FASB's authoritative guidance, *Intangibles – Goodwill and Other,* which states that goodwill and intangible assets that have indefinite useful lives will not be subject to amortization, but rather will be tested at least annually for impairment. In addition, it provides specific guidance on how to determine and measure goodwill impairment. As of September 30, 2014, the Company has evaluated the realizability of its goodwill, and based upon this analysis, the Company believes that no material impairment exists.

Income Taxes

The Company and its subsidiaries file a consolidated federal income tax return and separate state income tax returns.

Deferred taxes are provided on an asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, net operating loss carryforwards and tax credit carry forwards, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax basis. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

The Company follows the provisions of the Financial Accounting Standards Board (FASB) interpretation on the accounting for uncertainty in income taxes. The interpretation clarifies the accounting for uncertainty in income taxes recognized in the financial statements in accordance with ASC 740 "Accounting for Income Taxes." The interpretation prescribes a comprehensive model for how a company should recognize, measure, present, and disclose in its financial statement uncertain tax positions that the company expects to take on its tax returns. The Company has analyzed its filing positions with the Internal Revenue Service and all state tax jurisdictions where it files tax returns. The Company believes its income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material adverse effect on the Company's financial condition, results of operations or cash flows. Pursuant to the FASB authoritative guidance regarding accounting for uncertainty in income tax, no liability has been recorded for uncertain tax positions. As allowed under this guidance, the Company would accrue if applicable income tax related interest and penalties in income tax expense in the Company's consolidated statements of operations.

The Company is no longer subject to U.S. federal or state income tax examinations by tax authorities for years before 2010. The Company is currently under examination by the internal revenue service for the year ended September 30, 2013.

Fair Value of Financial Instruments

The consolidated financial statements include the following financial instruments and methods and assumptions used in estimating their fair values: for cash and cash equivalents, the carrying amount is fair value, and for trade accounts receivable, accounts payable and revolving credit agreements, the carrying amounts approximate their fair values due to either the short-term nature of these instruments or the variable nature of the interest rates. Management believes the carrying amounts of fixed-rate notes receivable and long-term debt approximate their fair values because the fixed rates are based on current rates offered to the Company for debt with similar terms and maturities or on current rates of return on similar investments.

The Company follows the provisions of FASB's authoritative guidance regarding *Fair Value Measurements*. This guidance defines fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date and establishes a fair value hierarchy categorized into three levels based on the inputs used. Generally, the three levels are as follows:

- Level 1 – Quoted prices in active markets for identical assets.
- Level 2 – Significant other observable inputs.
- Level 3 – Significant unobservable inputs.

The Company does not have any significant fair value measurements on a recurring or non recurring basis as of September 30, 2014 and 2013.

Asset Retirement Obligation

In connection with the Company's underground fuel storage tanks, the Company is required to record a liability for the fair value of an asset retirement obligation in the period in which it incurs a legal obligation (or future obligation) associated with the removal of underground storage tanks. A corresponding asset, which is depreciated over the life of the underground storage tank is also recorded. Subsequent to the initial measurement of the asset retirement obligation, the obligation is adjusted at the end of each period to reflect the passage of time and changes in the estimated future cash flows underlying the obligation.

The estimated liability is based on historical experience in removing these tanks, estimated tank useful lives, external estimates as to the cost to remove the tanks in the future, and federal and state regulatory requirements. The liability has been discounted using a rate of approximately 7.5 percent. Revisions to the liability could occur due to changes in tank removal costs or tank useful lives, or if federal or state regulators enact new requirements on the removal of such tanks.

A reconciliation of the Company's liability for the removal of its underground gasoline storage tanks for the years ended September 30, 2014 and 2013 is as follows:

	2014	2013
Balance, beginning	$226,000	$210,200
Accretion expense	11,300	15,800
Balance, ending	$237,300	$226,000

Accounting for Long-lived Assets

The Company periodically reviews its property and equipment, rental properties, and land held for sale to determine potential impairment by comparing the carrying value of the assets with estimated future cash flows expected to result from the use of the assets, including cash flows from disposition. Should the sum of the expected future net cash flows be less than the carrying value, the Company would record an impairment loss, which would be measured by comparing the amount by which the carrying value exceeds the fair value of the assets. Fair value would be determined based on estimated future discounted cash flows or appraised market value. To date, management has determined that no impairment of assets exists.

Note 2 Related Party Transactions

As of September 30, 2014 and 2013, the Company had $6,738,000 and $7,148,600, respectively, of outstanding notes receivable from related parties. The unsecured notes, bearing interest at .95 percent to 3.25 percent, mature at various times through 2022. The following is a summary of maturities of all related-party notes receivable as of September 30, 2014:

Years Ending September 30,	
2015	$ 68,400
2016	820,400
2017	72,500
2018	987,900
2019	126,900
Thereafter	4,661,900
	6,738,000
Less: Current maturities	(68,400)
	$6,669,600

Interest income on these notes amounted to $130,200 and $201,400 in 2014 and 2013, respectively. The Company had interest receivable on these notes of $0 and $384,700 as of September 30, 2014 and 2013, respectively.

The Company also has long-term payables to its stockholder, former stockholder and employee totaling $1,350,100 and $2,298,500 at September 30, 2014 and 2013, respectively. Interest is charged at the short-term applicable federal rate (0.36 percent as of September 30, 2014), and interest expense relating to the payables of $4,200 and $5,200 was recognized in 2014 and 2013, respectively.

The Company leases space at one of its convenience store locations to a company related through common ownership. The lease expired December 2013. Rent received under this agreement was $18,300 and $73,100 for the years ended September 30, 2014 and 2013, respectively (See Note 4).

The Company has demand notes payable to related parties (See Note 5).

The Company leases office, warehouse, liquor store facility, and seven convenience store locations from related parties (See Note 6).

Note 3 Profit Sharing Plan

The Company maintains a 401(k) profit-sharing plan which covers substantially all eligible employees who meet certain service and age requirements. The Company makes a matching contribution equal to 50 percent of the eligible employees’ deferred compensation, up to 4 percent of the employees’ salaries, and may make a discretionary contribution if determined by the Board of Directors. During 2014 and 2013, the Company’s matching contributions were $97,500 and $86,400, respectively. During 2014 and 2013, the Company’s discretionary contributions were $80,000 and $86,400, respectively.

Note 4 Rental Properties

Rental properties at September 30, 2014 and 2013 consisted of the following:

	2014	2013
Property and equipment currently rented	$2,959,400	$2,950,900
Less: Accumulated depreciation	2,339,800	2,317,400
Total	$ 619,600	$ 633,500

The Company is renting the properties on term and month-to-month leases. At September 30, 2014, future non-cancelable lease payments expected to be received by the Company, are approximately as follows:

Years Ending September 30,	
2015	$ 387,400
2016	359,500
2017	290,800
2018	70,600
2019	11,000
	$1,119,300

Note 5 Long-term Debt

During 2013, the Company entered into revolving credit agreements that provide advances up to $6,500,000, subject to a borrowing base calculation. Interest is payable monthly at the LIBOR rate (.15% at September 30, 2014), plus 2.75% with a floor of 3%. The financing commitments call for a personal guarantee of the Company's stockholder and is secured by certain Company receivables, inventory and property. There was an outstanding balance of $3,000,000 and $0 under these agreements for the years ended September 30, 2014 and 2013, respectively. The agreements are subject to certain financial covenants (a). The agreements expire November 2016 if not renewed.

Long-term debt consists of the following:

	September 30, 2014	September 30, 2013
Revolving term loans payable to bank, variable interest at LIBOR plus 2.75% with a floor of 3% and an option to fix the rate within a specified period, maturing various dates through December 2021, guaranteed by the Company's stockholder, availability declines in accordance with the original payment terms, available balance was $5,783,200 at September 30, 2014 (a)	$ —	$ —
Term note payable to bank, due in monthly installments of principal and interest of $20,900 with interest at 3.5% through December 2016, secured by specifically identified real properties of the Company, guaranteed by the Company's stockholder (a)	542,400	769,500
Demand notes payable to related parties, of which none are reflected in current maturities since they will not be demanded within the year, interest at prime, unsecured.	916,100	1,293,300
Term note payable to bank, due in monthly installments of $8,400, including interest at a variable rate of interest equal to 5.5% through February 2016, secured by specifically identified equipment of the Company, guaranteed by the Company's stockholder	136,600	227,000
	1,595,100	2,289,800
Less: Current maturities	(340,200)	(312,300)
Total long-term debt, less current maturities	$1,254,900	$1,977,500

(a) The agreements contain certain financial covenants including but not limited to maintaining certain debt to EBITDA and fixed charge ratios.

Principal maturities of long-term debt are as follows:

Years Ending September 30,	
2015	$ 340,200
2016	1,193,800
2017	61,100
	$1,595,100

Interest expense on related-party notes was $27,800 and $33,900 in 2014 and 2013, respectively.

Note 6 Leases

The Company leases its general office and warehouse facilities from a related party under an operating lease agreement. The terms of the lease provide for a basic monthly rental of $6,500 through December 2018. The lease terms also provide for payments of real estate taxes, repairs, utilities and insurance by the Company.

The Company leases its liquor store facility from a related party under an operating lease agreement. The terms of the lease provide for basic monthly rental of $3,100 through October 2015. The lease terms also provide for payments of real estate taxes, repairs, utilities and insurance by the Company.

The Company also leases the land and building for seven station/store locations from a related party under operating lease agreements expiring in various years through 2017. The terms of the leases provide for basic monthly rentals of $45,200.

The Company also leases certain equipment and property, including land and a building at four station/store locations, under non-cancelable operating leases expiring in various years through 2022. Rental payments may be adjusted for increases in property taxes and changes to the Consumer Price Index.

Future minimum annual rentals at September 30, 2014, under these operating leases are as follows:

Years Ending September 30,	
2015	$ 833,200
2016	694,600
2017	451,400
2018	183,400
2019	19,400
	$2,182,000

Rental expense charged to operations in fiscal years 2014 and 2013 amount to $939,300 and $913,000, including $656,200 and $646,200 to the related party, respectively.

Note 7 Federal and State Income Taxes

The Company's provision for income taxes charged to operations for the years ended September 30, 2014 and 2013 consists of the following:

	2014	2013
Current tax expense	$1,490,500	$1,270,100
Deferred tax expense	231,700	610,500
Total	$1,722,200	$1,880,600

The Company's income tax expense (benefit) varied from the statutory federal rate as of September 30, 2014 and 2013, as follows:

	2014	2013
Federal statutory rate applied to income before tax	$1,498,200	$1,576,800
State income tax, net of federal tax effect	285,000	328,200
Nondeductible expenses	40,000	52,800
State taxes not based on income	4,300	5,000
Other	(105,300)	(82,200)
Total	$1,722,200	$1,880,600

Net deferred tax liabilities consisted of the following components as of September 30, 2014 and 2013:

	2014	2013
Deferred tax assets:		
Accounts receivable allowance	$ 12,000	$ 21,300
Accrued expenses	273,800	225,400
Asset retirement obligation, net	94,900	90,400
NOL carryforward	24,700	31,600
State adjustments (net of federal benefit)	226,200	219,200
	631,600	587,900
Deferred tax liabilities:		
Prepaid expenses	(254,300)	(214,500)
Property and equipment	(4,688,200)	(4,453,900)
Accrued expenses	(266,400)	(265,100)
Net deferred tax liabilities	($ 4,577,300)	($ 4,345,600)

Deferred tax amounts have been classified on the accompanying consolidated balance sheets as of September 30, 2014 and 2013, as follows:

	2014	2013
Current liabilities	($ 241,900)	($ 240,400)
Noncurrent liabilities	(4,335,400)	(4,105,200)
Total	($ 4,577,300)	($ 4,345,600)

Note 8 Deferred Compensation

The Company has adopted an unfunded long-term executive benefit plan for certain key employees. The key employees may elect to defer a percentage of any bonus they receive, not less than 50 percent, to the plan. The key employees vest over a period of five years. The total liability was $523,000 and $371,500 as of September 30, 2014 and 2013, respectively.

Note 9 Prior Period Adjustment

During the year ended September 30, 2014, an error was discovered in which the Company did not have proper title over certain inventory. The removal of inventory resulted in the liquidation of a LIFO layer. The effect of this error understated inventory by $2,808,400, income taxes payable by $1,123,400, retained earnings by $1,685,000 and overstated net income by $262,000, net of income tax of $174,600 in 2013. This error was corrected by increasing retained earnings by $1,947,000, net of income tax of $1,123,400, as of October 1, 2012. The following amounts were restated for 2013: inventory increased $2,808,400, income taxes payable increased by $1,123,400, retained earnings increased $1,685,000 and net income decreased $262,000.

Note 10 Subsequent Events

Subsequent events have been evaluated for recognition or disclosure through January 15, 2015, which is the date that the consolidated financial statements were available to be issued.

Note 11 Reclassifications

Certain reclassifications have been made to the 2013 consolidated financial statements to conform to the 2014 financial statement presentation. The reclassifications had no effect on net income.

Exhibit 99.2

ERICKSON OIL PRODUCTS, INC.
AND SUBSIDIARIES

UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For The Three Months Ended
December 31, 2014 and 2013

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
TABLE OF CONTENTS

Table of Contents

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
UNAUDITED CONDENSED CONSOLIDATED
BALANCE SHEETS

	December 31, 2014	September 30, 2014
Assets		
Current assets:		
Cash and cash equivalents	$ 3,919,500	$ 4,630,300
Receivables:		
Trade accounts, less allowance for doubtful accounts of $32,000 and $30,000 at December 31, 2014 and September 30, 2014, respectively	2,333,000	2,849,300
Current maturities of notes receivable—stockholders and employees	79,200	68,400
Inventories	4,775,100	4,593,700
Prepaid expenses and other current assets	879,700	4,020,900
Total current assets	11,986,500	16,162,600
Other assets:		
Notes receivable - stockholders and employees, less current maturities	6,871,100	6,669,600
Rental properties, at cost, less accumulated depreciation	615,500	619,600
Goodwill	266,000	266,000
Total other assets	7,752,600	7,555,200
Property and equipment, at cost:		
Land	12,149,900	12,118,300
Buildings	26,020,600	25,985,600
Equipment and fixtures	35,244,700	35,102,100
Construction in progress—stores	22,800	2,900
Less: Accumulated depreciation	(48,071,000)	(47,323,800)
Total property and equipment, net	25,367,000	25,885,100
Total assets	$ 45,106,100	$ 49,602,900

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
UNAUDITED CONDENSED CONSOLIDATED
BALANCE SHEETS

	December 31, 2014	September 30, 2014
Liabilities and Stockholders' Equity		
Current liabilities:		
Current maturities of long-term debt	$ 335,600	$ 340,200
Revolving credit agreement	—	3,000,000
Accounts payable	7,758,100	9,919,000
Accrued expenses	4,378,000	5,276,700
Income taxes payable	2,026,100	1,340,600
Deferred income taxes	56,800	241,900
Total current liabilities	14,554,600	20,118,400
Long-term liabilities:		
Long-term debt, less current maturities	1,222,600	1,254,900
Long-term payable to stockholder, former stockholder, and employee	1,127,300	1,350,100
Deferred revenue	—	12,500
Asset retirement obligation	240,100	237,300
Deferred income taxes	4,212,000	4,335,400
Total long-term liabilities	6,802,000	7,190,200
Total liabilities	21,356,600	27,308,600
Stockholders' equity:		
Common stock, $100 par value per share; 250 shares authorized; issued 25.5 shares	2,600	2,600
Additional paid-in capital	153,000	153,000
Retained earnings	23,593,900	22,138,700
Total stockholders' equity	23,749,500	22,294,300
Total liabilities and stockholders' equity	$45,106,100	$49,602,900

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

[Table of Contents](#)

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
UNAUDITED CONDENSED CONSOLIDATED
STATEMENTS OF OPERATIONS
For The Three Months Ended December 30, 2014 and 2013

	Three Months Ended December 31, 2014	Three Months Ended December 31, 2013
Net sales	$ 75,210,500	$ 80,508,500
Cost of goods sold	64,804,900	72,010,300
Gross profit	10,405,600	8,498,200
Other operating income, principally rental and lottery income	490,500	501,700
Gross profit and other operating income	10,896,100	8,999,900
Operating expenses	8,503,000	8,087,200
Operating income	2,393,100	912,700
Other income (expense):		
Interest income	18,600	18,400
Interest expense	(12,400)	(18,300)
Other, net	31,400	32,200
Total other income (expense)	37,600	32,300
Income before income taxes	2,430,700	945,000
Federal and state income tax expense	975,500	401,100
Net income	$ 1,455,200	$ 543,900

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

Table of Contents

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Three Months Ended December 31, 2014	Three Months Ended December 31, 2013
Cash flows from operating activities:		
Net income	$ 1,455,200	$ 543,900
Adjustments to reconcile net income to net cash flows provided by operating activities:		
Depreciation	762,300	715,200
Accretion on asset retirement obligation	2,800	2,800
Deferred revenue	(12,500)	(75,000)
Deferred income taxes	(308,500)	(53,100)
Changes in current assets and liabilities:		
Trade receivables	516,300	1,151,400
Inventories	(181,400)	(697,700)
Prepaid expenses and other current assets	3,141,200	3,685,900
Accounts payable	(2,160,900)	(3,431,700)
Accrued expenses	(898,700)	(980,100)
Income taxes receivable and payable	685,500	(121,900)
Net cash flows provided by operating activities	3,001,300	739,700
Cash flows from investing activities:		
Purchases of property and equipment	(240,100)	(598,900)
Net receipts from (payments to) stockholders and employees	(435,100)	(500,000)
Net cash flows used in investing activities	(675,200)	(1,098,900)
Cash flows from financing activities:		
Repayments of borrowings under revolving credit agreement	(3,000,000)	—
Proceeds from long-term debt	79,900	38,000
Payments on long-term debt	(116,800)	(100,000)
Net cash flows provided by (used in) financing activities	(3,036,900)	(62,000)
Net change in cash and cash equivalents	(710,800)	(421,200)
Cash and cash equivalents - beginning of year	4,630,300	3,126,800
Cash and cash equivalents - end of year	$ 3,919,500	$ 2,705,600

(CONTINUED)

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

[Table of Contents](#)

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (unaudited)
(CONTINUED)

	Three Months Ended December 31, 2014	Three Months Ended December 31, 2013
Supplemental disclosures of cash flow information:		
Cash payments for:		
Interest	$ 7,800	$ 10,500
Income taxes	$ 598,500	$ 576,000

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

ERICKSON OIL PRODUCTS, INC. AND SUBSIDIARIES
NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
For The Three Months Ended December 31, 2014 and 2013

Note 1 Summary of Significant Accounting Policies

Nature of Operations

Erickson Oil Products, Inc. and Subsidiaries (the "Company") operates 66 retail gas station/convenience stores and 1 liquor store in Wisconsin, Minnesota, Michigan and South Dakota. Revenue from retail sales is recognized at the time of sale. The Company grants credit to individuals through credit card arrangements in each of these trade areas.

Basis of Presentation and Accounting Estimates

The preparation of the condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America 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 date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principles of Consolidation

The consolidated financial statements included the accounts of Erickson Oil Products, Inc. and its wholly owned subsidiaries, Freedom Valu Centers, Inc., Erickson Transport Corporation of Wisconsin, and Village Wine & Spirits, LLC. All significant intercompany accounts and transactions have been eliminated in consolidation.

Interim Financial Statements

The accompanying interim condensed consolidated financial statements and related disclosures are unaudited and have been prepared in accordance with U.S. generally accepted accounting principles ("GAAP") on the same basis as the corresponding audited consolidated financial statements for the year ended September 30, 2014, and in the opinion of management, include all adjustments of a normal recurring nature considered necessary to present fairly the Company's financial position as of December 31, 2014, and the results of its operations and cash flows for the periods presented. Operating results for the three months ended December 31, 2014, are not necessarily indicative of the results that may be expected for the year ending September 30, 2015, or any other future periods. The balance sheet as of September 30, 2014, was derived from the audited consolidated financial statements for the year ended September 30, 2014. Certain information and note disclosures normally included in financial statements prepared in accordance with GAAP have been condensed or omitted as permitted. These unaudited condensed consolidated financial statements should be read in conjunction with the corresponding audited consolidated financial statements and accompanying notes for the year ended September 30, 2014.

Note 2 Related Party Transactions

The Company had outstanding notes receivable from related parties totaling $6,950,300 and $6,738,000 as of December 31, 2014 and September 30, 2014, respectively. The unsecured notes, bearing interest at .95 percent to 3.25 percent, mature at various times through 2022. The following is a summary of maturities of all related-party notes receivable as of December 31, 2014:

Table of Contents

Years Ending September 30,	
2015	$ 79,200
2016	818,400
2017	69,700
2018	70,900
2019	1,285,400
Thereafter	4,626,700
	6,950,300
Less: Current maturities	(79,200)
	$6,871,100

Interest income on these notes amounted to $16,900 and $17,100 for the three months ended December 31, 2014 and 2013, respectively. The Company had interest receivable on these notes of $14,700 as of December 31, 2014 and September 30, 2014.

The Company also has long-term payables to its stockholder, former stockholder and employee totaling $1,127,300 and $1,350,100 at December 31, 2014 and September 30, 2014, respectively. Interest is charged at the short-term applicable federal rate (0.36 percent as of December 31, 2014).

The Company leases space at one of its convenience store locations to a company related through common ownership. The lease expired December 2013. Rent received under this agreement was $18,300 for the three months ended December 31, 2013.

The Company has demand notes payable to related parties (see Note 3).

The Company leases office, warehouse, liquor store facility, and seven convenience store locations from related parties.

Note 3 Long-term Debt

During 2013, the Company entered into revolving credit agreements that provide advances up to $6,500,000, subject to a borrowing base calculation. Interest is payable monthly at the LIBOR rate (.15% at December 31, 2014), plus 2.75% with a floor of 3%. The financing commitments call for a personal guarantee of the Company's stockholder and is secured by certain Company receivables, inventory and property. There was an outstanding balance of $0 and $3,000,000 under these agreements at December 31, 2014 and September 30, 2014, respectively. The agreements are subject to certain financial covenants (a). The agreements expire November 2016 if not renewed.

Long-term debt consists of the following:

	December 31, 2014	September 30, 2014
Revolving term loans payable to bank, variable interest at LIBOR plus 2.75% with a floor of 3% and an option to fix the rate within a specified period, maturing various dates through December 2021, guaranteed by the Company's stockholder, availability declines in accordance with the original payment terms, available balance was $5,442,900 at December 31, 2014 (a).	$ —	$ —
Term note payable to bank, due in monthly installments of principal and interest of $20,900 with interest at 3.5% through December 2016, secured by specifically identified real properties of the Company, guaranteed by the Company's stockholder (a).	484,200	542,400
Demand notes payable to related parties, of which none are reflected in current maturities since they will not be demanded within the year, interest at prime, unsecured.	960,900	916,100
Term note payable to bank, due in monthly installments of $8,400, including interest at a variable rate of interest equal to 5.5% through February 2016, secured by specifically identified equipment of the Company, guaranteed by the Company's stockholder.	113,100	136,600
	1,558,200	1,595,100
Less: Current maturities	(335,600)	(340,200)
Total long-term debt, less current maturities	$1,222,600	$1,254,900

(a) The agreements contain certain financial covenants including but not limited to maintaining certain debt to EBITDA and fixed charge ratios.

Principal maturities of long-term debt are as follows:

Years Ending September 30,	
2015	$ 335,600
2016	1,222,600
	$1,558,200

Interest expense on related-party notes was $5,900 and $6,800 for the three months ended December 31, 2014 and 2013, respectively.

Table of Contents

Note 4 Federal and State Income Taxes

The Company's provision for income taxes charged to operations for the three months ended December 31, 2014 and 2013 consists of the following:

	2014	2013
Current tax expense	$1,284,000	$648,800
Deferred tax expense	(308,500)	(74,400)
Total	$ 975,500	$574,400
Deferred taxes applicable to other comprehensive income	$ —	$ —

Note 5 Deferred Compensation

The Company has adopted an unfunded long-term executive benefit plan for certain key employees. The key employees may elect to defer a percentage of any bonus they receive, not less than 50 percent, to the plan. The key employees vest over a period of five years. The total liability was $659,200 and $523,000 as of December 31, 2014 and September 30, 2014, respectively. Subsequent to year end, there was a change in control of the Company (see Note 6) and the key employees became 100% vested. On February 11, 2015, the deferred compensation liability was paid in full.

Note 6 Subsequent Events

Subsequent events have been evaluated for recognition or disclosure through April 28, 2015, which is the date that the unaudited condensed consolidated financial statements were available to be issued.

Erickson Acquisition

On February 12, 2015, CrossAmerica Partners LP completed the acquisition of all of the outstanding capital stock of the Company and certain related assets from GST Non-Exempt Family Trust Created Under the David B. Erickson Revocable Trust UAD May 12, 2010 and GST Exempt Family Trust Created Under the David B. Erickson Revocable Trust UAD May 12, 2010 (collectively, the "Stock Sellers"), and certain real estate from Team Investments, LLC (together with the Stock Sellers, the "Sellers"). The selling price was $85 million, subject to certain post-closing adjustments and indemnification and environmental remediation escrows.

Exhibit 99.3

Unaudited Pro Forma Condensed Consolidated Financial Information of CrossAmerica Partners LP

Effective February 12, 2015, CrossAmerica Partners LP ("the Partnership") completed its acquisition of all of the outstanding capital stock of Erickson Oil Products, Inc. ("Erickson") and certain related assets from GST Non-Exempt Family Trust Created Under the David B. Erickson Revocable Trust UAD May 12, 2010 and GST Exempt Family Trust Created Under the David B. Erickson Revocable Trust UAD May 12, 2010, and certain real estate from Team Investments, LLC, that exclude properties that are Excluded Assets as defined therein in the Stock Purchase Agreement. In addition, as a condition precedent, certain liabilities were required to be repaid upon closing. The purchase price was $85 million, subject to certain post-closing adjustments and indemnification and environmental remediation escrows, and was funded by borrowings under the Partnership's Credit Facility.

Erickson operates 64 convenience store sites located in Minnesota, Michigan, Wisconsin and South Dakota, with a concentration in the Minneapolis / St. Paul region, of which 59 are owned in fee simple and five are leased under long term leases.

The Unaudited Pro Forma Condensed Consolidated Balance Sheet as of December 31, 2014 gives effect to the Erickson acquisition as if it had been consummated on December 31, 2014, and includes historical data as reported by the separate companies as well as adjustments that give effect to events that are directly attributable to the Erickson acquisition, adjusted for the impact of the Excluded Assets and the repayment of certain liabilities. The Unaudited Pro Forma Condensed Consolidated Statement of Operations for the year ended December 31, 2014 gives effect to the Erickson acquisition, as if it had been consummated on January 1, 2014, and includes historical data as reported by the separate companies as well as adjustments that give effect to events that are directly attributable to the Erickson acquisition, adjusted for the impact of the Excluded Assets and the repayment of certain liabilities, and that are expected to have a continuing impact, and that are factually supportable. As permitted under existing guidance in Regulation S-X, the "Historical Erickson Oil Products, Inc." column included in the Unaudited Pro Forma Condensed Consolidated Balance Sheet and Unaudited Pro Forma Condensed Consolidated Statement of Operations are as of, and for the year ended September 30, 2014, respectively, which is within 93 days of the Partnership's year end of December 31, 2014. Certain line items of the Erickson historical consolidated financial statements have been reclassified to conform to the Partnership's presentation. Such reclassifications had no impact on net (loss) income after income taxes or Partners' capital/Stockholders' equity.

The pro forma adjustments included within the Unaudited Pro Forma Condensed Consolidated Financial Information of the Partnership reflecting the consummation of the Erickson acquisition, adjusted for the Excluded Assets and repayment of certain liabilities, are based upon the acquisition method of accounting, in accordance with the FASB's Accounting Standards Codification ("ASC") 805, "Business Combinations" and 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. These estimates and assumptions 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 and the excess purchase price has been allocated to goodwill.

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 date 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 consolidated financial information of Erickson 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 27, 2015. The Unaudited Pro Forma Condensed Consolidated Financial Information and related Notes contained herein should be read in conjunction with the audited consolidated financial statements of Erickson as of and for the year ended September 30, 2014 and the unaudited condensed consolidated financial statements of Erickson as of and for the three months ended December 31, 2014, filed as Exhibit 99.1 and Exhibit 99.2, respectively, in this Form 8-K/A.

CrossAmerica Partners LP
Unaudited Pro forma Condensed Consolidated Balance Sheet
December 31, 2014
(in millions)

	Historical CrossAmerica Partners LP	Historical Erickson Oil Products, Inc. (a)	Adjustments for the Excluded Assets and Repayment of Certain Liabilities (b)	Adjustments for the Erickson Oil Products, Inc. Acquisition	Total Pro Forma
Assets					
Current assets:					
Cash and cash equivalents	$ 15.2	$ 4.6	$ —	$ —	$ 19.8
Accounts receivable, net	23.4	2.2	—	—	25.6
Accounts receivable from related parties	14.9	—	—	—	14.9
Current portion notes receivable – stockholders and employees	—	0.1	(0.1)	—	—
Inventories	12.0	4.6	(0.5)	5.5(c)	21.6
Environmental indemnification asset - current portion	0.4	—	—	—	0.4
Assets held for sale	2.6	—	—	—	2.6
Other current assets	7.6	4.7	(0.1)	—	12.2
Total current assets	76.1	16.2	(0.7)	5.5	97.1
Property and equipment, net	391.5	25.9	(2.2)	48.4(d)	463.6
Rental properties, at cost, less accumulated depreciation	—	0.6	(0.6)	—	—
Notes receivable – stockholders and employees, less current portion	—	6.7	(6.7)	—	—
Intangible assets, net	77.8	—	—	14.0(e)	91.8
Environmental indemnification asset - noncurrent portion	0.7	—	—	—	0.7
Deferred financing fees, net	6.9	—	—	—	6.9
Goodwill	40.3	0.3	—	23.5(f)	64.1
Other assets	11.3	—	—	(2.4)(g)	8.9
Total assets	$ 604.6	$ 49.7	$ (10.2)	$ 89.0	$ 733.1
Liabilities and equity					
Current liabilities:					
Revolving credit facility	$ —	$ 3.0	$ (3.0)	$ —	$ —
Long-term debt – current portion	26.3	0.3	(0.3)	—	26.3
Current portion of lease financing obligations	2.8	—	—	—	2.8
Accounts payable	33.6	10.3	—		43.9
Motor fuel taxes payable	10.0	2.1	—	—	12.1
Environmental reserve-current portion	0.4	—	—	—	0.4

Accrued expenses and other current liabilities	20.9	4.2	—	—	25.1
Total current liabilities	94.0	19.9	(3.3)	—	110.6
Long-term debt	201.3	1.3	(1.3)	83.0(h)	284.3
Long-term financing obligations	60.0	—	—	—	60.0
Long-term payable to stockholder, former stockholder and employee	—	1.4	(1.4)	—	—
Environmental reserve-noncurrent portion	0.7	—	—	—	0.7
Deferred income taxes	23.7	4.3	—	26.4(i)	54.4
Other long term liabilities	34.4	0.5	—	0.1(j)	35.0
Total liabilities	414.1	27.4	(6.0)	109.5	545.0
Total equity	190.5	22.3	(4.2)	(20.5)(k)	188.1
Total liabilities and equity	$604.6	$49.7	$(10.2)	$ 89.0	$733.1

CrossAmerica Partners LP
Unaudited Pro forma Condensed Consolidated Statement of Operations
For the Year Ended December 31, 2014
(in millions)

	Historical CrossAmerica Partners LP	Historical Erickson Oil Products, Inc. (a)	Adjustments for the Excluded Assets and Repayment of Certain Liabilities (l)	Adjustments for the Erickson Oil Products, Inc. Acquisition	Total Pro forma
Revenue from fuel sales	$ 1,789.0	$ 232.6	$ (6.4)	$ —	$2,015.2
Revenue from fuel sales to related parties	764.5	—	—		764.5
Rent income	21.7	0.6	(0.4)	—	21.9
Rent income to related parties	21.5	—	—	—	21.5
Revenues from food and merchandise sales	72.6	114.2	(4.2)	—	182.6
Total revenues	2,669.3	347.4	(11.0)	—	3,005.7
Cost of revenues from fuel sales	1,749.7	223.6	(6.3)	0.1(m)	1,967.1
Cost of revenues from fuel sales to related parties	735.2	—	—	—	735.2
Cost of revenues from food and merchandise sales	53.7	92.5	(3.5)	—	142.7
Rent expense	19.1	1.0	(0.1)	—	20.0
Operating expenses	31.4	18.2	(0.8)	—	48.8
Depreciation and amortization	33.0	2.9	(0.1)	3.7(n)	39.5
Selling, general and administrative expenses	40.3	4.8	—	—	45.1
Gains on sales of assets, net	(1.7)	—	—	—	(1.7)
Total costs and operating expenses	2,660.7	343.0	(10.8)	3.8	2,996.7
Operating income (loss)	8.6	4.4	(0.2)	(3.8)	9.0
Interest expense	(16.6)	(0.1)	0.1	(2.2)(o)	(18.8)
Other income, net	0.5	0.1	—	—	0.6

(Loss) income before income taxes	(7.5)	4.4	(0.1)	(6.0)	(9.2)
Income tax (benefit) expense	(1.3)	1.7	—	(2.3)(p)	(1.9)
Net (loss) income after income taxes	$(6.2)	$2.7	$(0.1)	$(3.7)	$(7.3)

CrossAmerica Partners LP

NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANICAL INFORMATION

Note 1. Notes to Pro Forma Financial Information

(a) Represents the historical consolidated balances of Erickson derived from historical financial statements as reclassified to conform to the Partnership's presentation. These reclassifications had no impact on net (loss) income after income taxes or equity.

(b) Represents the historical book carrying value of the assets and liabilities excluded from the acquisition. Such estimates are preliminary, are subject to change and such change could be material.

(c) Adjustment of $4.8 million to reflect the change in methodology for valuing inventory from LIFO to FIFO and an adjustment of $0.7 million to step-up inventories to estimated fair value, which is determined as the selling price less cost to sell and normal profit margin based on management's preliminary estimates. These adjustments for the change in methodology and estimated step-up were charged to cost of goods sold in the first quarter after the close as the acquired inventories have been sold. These management estimates are subject to change and such change could be material.

(d) The pro forma balance sheet includes management's preliminary fair value adjustment relating to property and equipment based on management's current knowledge of Erickson 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.

(e) Represents the adjustment to record the fair value of intangible assets based on management's preliminary estimates.

(f) Remaining purchase price that has not been allocated reflects unidentifiable intangible assets acquired, or goodwill. This purchase price allocation is preliminary. The final determination of the purchase price allocation will be based on the fair value of assets acquired and liabilities assumed as of the date of the closing. The purchase price allocation will remain preliminary until management determines these fair values. The final amounts allocated to assets acquired and liabilities assumed could differ materially from the preliminary amounts presented herein.

(g) Represents a cash deposit used to fund the purchase price and certain non-recurring acquisition costs.

(h) Represents borrowings used to fund the purchase price and certain non-recurring acquisition costs.

(i) Primarily represents the recognition of a net deferred tax liability associated with the preliminary book-tax basis difference of the assets acquired and liabilities assumed with the acquisition.

(j) Represents the adjustment to record the fair value of above market leases based on management's preliminary estimates.

(k) Represents the elimination of Erickson's historical equity and the payment of certain acquisition costs.

(l) Represents the results of operations of the assets and liabilities excluded from the acquisition.

(m) Represents an adjustment to inventory cost as a result of the change in methodology for valuing inventory from LIFO to FIFO.

(n) Represents the estimated incremental depreciation and amortization of the step-up in value of property and equipment and intangible assets based on management's current knowledge of Erickson, their customers and industry knowledge. Management expects that these estimates may change as more in-depth valuation analysis is completed, and such changes may be material.

(o) Represents the estimated incremental interest expense based on $83.0 million of borrowings under our credit facility, at an assumed rate of 2.68%. A 1.25% change in the rate would impact incremental interest expense by $1.0 million.

(p) Reflects the estimated income tax effects of the total pro forma adjustments described above using an assumed pro forma blended rate of approximately 39%.