



GUIDELINES FOR THE HIRING OF EMPLOYEES OR FORMER EMPLOYEES OF THE INDEPENDENT AUDITOR

GENERAL PURPOSE

To provide guidance on hiring of employees or former employees of the independent public accounting firm of MPLX LP (the “Partnership”). Pursuant to Section 206 of the Sarbanes-Oxley Act of 2002, it is unlawful for a registered public accounting firm to perform for an issuer any audit service if a chief executive officer, controller, chief financial officer, chief accounting officer or any person serving in an equivalent position for the issuer was employed by that registered independent public accounting firm and participated in any capacity in the audit of that issuer during the one-year period immediately preceding the date of the initiative of the audit.

POLICY STATEMENT

Pursuant to the Audit Committee Charter of the Audit Committee of the Board of Directors of MPLX GP LLC (the “Audit Committee”), the Audit Committee has established the following guidelines for appointments and hiring practices involving employees and former employees of the independent auditors of the Partnership.

Guidelines

The Audit Committee has established the following guidelines for appointments and hiring practices involving employees or former employees of the independent auditors.

1. The Partnership shall not appoint as an officer of MPLX GP LLC (the “General Partner”) any employee or former employee of the Partnership’s independent auditor for a position in a financial reporting oversight role (as defined below) for at least two years after such employee or former employee was the lead or concurring partner or provided more than ten hours of audit, review or attest services for the Partnership during any one-year period. As the Partnership does not generally have employees, the Partnership shall coordinate with Marathon Petroleum Corporation (“MPC”) and its affiliates to ensure that neither MPC nor its affiliates hire any employee or former employee of the Partnership’s independent auditor for a position involving Partnership financial reporting oversight, for at least two years after such employee or former employee was the lead or concurring partner, or provided more than ten hours of audit, review or attest services for the Partnership during any one-year period.
2. The prohibition contained in Section 1 hereof shall not apply to an employee or former employee of the independent auditor appointed by the Partnership or hired by MPC or any of its affiliates for a position other than a position involving financial reporting oversight.
3. For purposes hereof, a “financial reporting oversight role” means a role in which an individual is in a position to, or does, exercise influence over the contents of the financial statements or related information (such as management’s discussion and analysis) to be filed with the Securities and Exchange Commission (the “Commission”) or influence over anyone who prepares financial statements or related information, such as when the individual is a member of the board of directors or similar management or governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position.



4. For purposes hereof, audit procedures are deemed to have commenced for the current audit engagement period the day after the prior year's periodic annual report on Form 10-K is filed with the Commission. The audit engagement period for any year is deemed to conclude the day that such year's annual report on Form 10-K is filed with the Commission.

5. The Partnership will periodically advise the Audit Committee of any partners or professional employees of the independent auditor hired by MPC or its affiliates as permitted under these guidelines.

6. The following exemptions shall apply to these guidelines:

a. Individuals employed by MPC or its affiliates as a result of a business combination between an entity that is also an audit client of the independent auditor and the Partnership, MPC or any of its affiliates, provided employment was not in contemplation of the business combination and the Audit Committee is aware of the prior employment relationship; or

b. Individuals employed by MPC or its affiliates due to an emergency or other unusual circumstance, provided that the Audit Committee determines that the relationship is in the interest of the unitholders.

POLICY APPLICATION

This Policy applies to MPLX LP. Further, the substance of this Policy, appropriately adapted for the conditions involved, is recommended for adoption by the Partnership's consolidated subsidiaries and, if permitted and appropriate under applicable agreements, Partnership-operated joint venture entities.

POLICY ADMINISTRATION

The administration of this Policy is the responsibility of the Executive Vice President and Chief Financial Officer of the General Partner.

POLICY REVIEW

This Policy shall be reviewed at least once every five years, or more frequently as stipulated by the approver, or when a significant change occurs, including any change in law, that impacts the content or substance of this Policy.

POLICY EXCEPTIONS

None

REFERENCES

None