

ALON USA PARTNERS, LP
CODE OF BUSINESS CONDUCT AND ETHICS
(Adopted November 19, 2012)

I. Introduction

The Board of Directors (the “**Board**”) of Alon USA Partners GP, LLC (the “**Company**”), acting in its capacity as the general partner of Alon USA Partners, LP (the “**Partnership**” and, together with its subsidiaries and the Company, the “**Partnership Group**”), has adopted this Code of Business Conduct and Ethics (this “**Code**”), which provides basic principles and guidelines to assist members of the Board, the Company’s officers and other employees acting on behalf of the Partnership Group (collectively, “**Covered Persons**”) in complying with the legal and ethical requirements governing the Partnership Group’s business conduct. This Code also should be provided to and followed by the Partnership Group’s agents and representatives, including consultants. Violations of this Code may result in disciplinary action, varying from reprimand to dismissal.

This Code is intended to provide a broad overview of basic ethical principles that guide our conduct. In some circumstances, we maintain more specific policies on the topics referred to in this Code. Should you have any questions regarding these policies, please review your employee handbook or contact your human resources manager.

II. Compliance with Laws, Rules and Regulations

It is the Partnership Group’s policy to comply with all applicable laws, rules, and regulations of the places where we do business. All Covered Persons must respect and obey the applicable laws of the cities, states and countries in which the Partnership Group operates. Although Covered Persons are not expected to know every law that is applicable to the Partnership Group, it is important that Covered Persons know enough to ask questions and seek advice from supervisors, managers, lawyers or other appropriate personnel if they have any doubt regarding the legality of an action taken, or not taken, on behalf of the Partnership Group. If a law, rule, or regulation is unclear, or conflicts with a provision of this Code, you should seek advice from your supervisor or the Company’s Chief Legal Officer - Corporate, or such other person overseeing the corporate legal functions of the Partnership Group (“**Company Counsel**”).

III. Conflicts of Interest

It is the Partnership Group’s policy to conduct our business affairs in the best interest of our stakeholders. Covered Persons should therefore avoid situations where their private interests interfere in any way with the Partnership Group’s interests. Covered Persons need to be especially sensitive to situations that have even the appearance of impropriety and promptly report them to a supervisor, or if appropriate, a more senior manager. If you believe that a transaction, relationship or other circumstance creates or may create a conflict of interest, you should promptly report this concern. Conflicts of interest are prohibited as a matter of Partnership Group policy, unless (A) permitted under the Company’s Amended and Restated Limited Liability Company Agreement, as may be amended from time to time, (B) approved in accordance with the provisions of the First Amended and Restated Agreement of Limited

Partnership of the Partnership, as may be amended from time to time, or (C) reviewed and approved by the Board. Consistent with the rules of New York Stock Exchange, Inc. (“**NYSE**”) and as further described below, any waiver of this conflict of interest policy for a director or executive officer may only be made by the Board, and any such waiver should be disclosed as required by applicable law and the listing requirements of the NYSE.

IV. Public Reporting

The Partnership is a public company and files reports and other documents with the Securities and Exchange Commission (“**SEC**”) and the NYSE. The Partnership also issues press releases and makes other public statements that include financial and other information about its business, financial condition and results of operations. The Partnership endeavors to make fair, accurate and timely disclosure in reports and documents it files with, or submits to, the SEC and in its press releases and public communications.

The Partnership Group requires cooperation and open communication with its internal and outside auditors. It is illegal to take any action to fraudulently influence, coerce, manipulate or mislead any internal or external auditor engaged in the performance of an audit of our financial statements.

The laws and regulations applicable to filings made with the SEC, including those applicable to accounting matters, are complex. While the ultimate responsibility for the information included in these reports rests with senior management, numerous other employees participate in the preparation of these reports or provide information included in these reports.

If you are requested to provide, review or certify information in connection with the Partnership’s disclosure controls and procedures, you must provide the requested information or otherwise respond in a fair, accurate and timely manner. Moreover, even in the absence of a specific request, you should report any significant information that you believe should be considered for disclosure in the Partnership’s reports to the SEC to your supervisor or a more senior manager.

If you have questions or are uncertain as to how the Partnership’s disclosure controls and procedures may apply in a specific circumstance, promptly contact your supervisor or a more senior manager. We want you to ask questions and seek advice. Additional information regarding how to report your questions or concerns (including on a confidential, anonymous basis) is included below in this Code under the heading “Reporting Illegal or Unethical Behavior.”

V. Insider Trading

Covered Persons shall not trade in Partnership securities on the basis of material, non-public information concerning the Partnership Group, nor shall Covered Persons “tip” others who may trade in Partnership securities. For additional information regarding insider trading, please refer to our Securities Trading Policy or contact the Company Counsel.

VI. Corporate Opportunities

Unless otherwise permitted under the provisions of the First Amended and Restated Agreement of Limited Partnership of the Partnership, as may be amended (the “*Partnership Agreement*”), Covered Persons shall not personally take opportunities that are discovered through the use of Partnership Group property, information or position without the prior consent of the Board. Unless otherwise permitted under the provisions of the Partnership Agreement, Covered Persons are also prohibited from competing with the Partnership Group and from using corporate information or position for personal gain.

VII. Competition and Fair Dealing

It is the Partnership Group’s policy to outperform our competition fairly and honestly by providing superior services and products in a timely and efficient manner. Covered Persons shall not engage in unethical or illegal business practices such as stealing proprietary information, possessing trade secret information that was obtained without the owner’s consent, or inducing disclosure of this type of information by past or present employees of other companies.

VIII. Business Entertainment and Gifts

We recognize that business entertainment and gifts are meant to create good will and sound working relationships, not to gain unfair advantage with our customers. Covered Persons and their family members shall not offer, give or accept any gift or entertainment unless it: (A) is not a cash gift, (B) is consistent with customary business practices, (C) is not excessive in value, (D) cannot be construed as a bribe or payoff, and (E) does not violate any applicable laws or regulations, including the Foreign Corrupt Practices Act. Consistent with this policy, the Partnership Group prohibits payments, offers, or gifts of anything of value to any government official (including officials of foreign governments). “Official” should be interpreted to include elected officials, governmental employees or employees of government-controlled entities, political parties and consultants performing any of the functions described above. Any questionable gift or invitation should be discussed with the Vice President of your business group or another executive officer of the Partnership Group.

IX. Workplace Behavior

The Partnership Group does not permit violence or threatening behavior in our workplaces. Covered persons are expected to report to work in condition to perform their duties at their best, free from the influence of illegal drugs or alcohol. The Partnership Group does not tolerate the use of illegal drugs in the workplace and has instituted and maintains a policy for drug testing of all employees.

X. Confidentiality

Covered persons shall protect the Partnership Group’s confidential information. Confidential information includes proprietary information such as the Partnership Group’s business plans, marketing plans, procurement plans, capital budgets, strategic initiatives, other business strategies, sales forecasts, financial forecasts and other financial data, engineering, process and manufacturing ideas and designs, customer and supplier data, trade secrets, books, records, files and databases, as well as any non-public information that might be of use to competitors or harmful to us or our customers if disclosed. It also includes information that

suppliers and our customers have entrusted to us on a confidential basis. The obligation not to disclose confidential information continues even after the Covered Person's employment ends. Unauthorized use or distribution of confidential information is prohibited and could also be illegal, resulting in civil or even criminal penalties.

XI. Protection and Proper Use of Assets

Theft, carelessness and waste of the Partnership Group's assets have a direct impact on our profitability and should be avoided. Any suspected incident of fraud, theft, personal use of the Partnership Group's assets for personal benefit, or falsification of Partnership Group records such as timecards, expense reports, invoices, or other business records, should be immediately reported to your supervisor or a more senior manager for investigation. Covered Persons shall carefully safeguard the Partnership Group's confidential information.

XII. Waivers

Consistent with the NYSE rules, only the Board may waive a provision of this Code for the Company's executive officers or members of the Board, and any waiver should be disclosed as required by applicable law and the listing requirements of the NYSE. Waivers of this Code for any other employee may be made only by an executive officer of the Partnership Group, and then only under special circumstances.

XIII. Reporting Illegal or Unethical Behavior

In order to encourage reports of illegal or unethical behavior (including violations of this Code), the Partnership Group strives to keep all reports confidential and does not allow retaliation for good faith reports of possible misconduct by others. Covered Persons are expected to cooperate in internal investigations of alleged misconduct.

Covered Persons must all work to ensure prompt and consistent action against illegal or unethical behavior. Oftentimes a violation of this Code will be easy to recognize and should be promptly reported to your supervisor or a more senior manager. However, in some situations it is difficult to know right from wrong. Since none of us can anticipate every situation that will arise, it is important that you have a way to approach a new or sensitive question or concern. Here are some questions that can be asked:

- ***What do I need to know?*** In order to reach the right solutions, you should be as fully informed as possible.
- ***What specifically am I being asked to do? Does it seem unethical or improper?*** This will focus the inquiry on the specific action in question, and the available alternatives. Use your judgment and common sense. If something seems unethical or improper, it probably is.
- ***What is my responsibility?*** In most situations, there is shared responsibility. Should colleagues be informed? It may help to get others involved and discuss the issue.

- ***Have I discussed the issue with a supervisor?*** This is the basic guidance for all situations. In many cases, a supervisor will be more knowledgeable about the question and will appreciate being brought into the decision-making process. Remember that it is the supervisor's responsibility to help solve problems.
- ***Should I seek help from management?*** In a case where it may not be appropriate to discuss an issue with a supervisor, or where you would not be comfortable approaching a supervisor with your question, discuss it with your human resources manager. If for some reason you do not believe that your concerns have been appropriately addressed, you should seek advice from the Company Counsel or from the Partnership Group's toll-free hotline. Alternatively, we have established procedures to permit confidential, anonymous submissions of concerns regarding alleged violations of this Code, including concerns with respect to questionable accounting or auditing matters. Please refer to your employee manual or the Whistleblower Policy for more information as to how to submit a confidential, anonymous concern regarding an alleged violation of this Code.

XIV. Conclusion

The Partnership Group's good name and reputation depend, to a very large extent, upon you taking personal responsibility for maintaining and adhering to the policies and guidelines set forth in this Code. Your business conduct on behalf of the Partnership Group must be guided by the policies and guidelines set forth in this Code.

XV. Amendments to this Code

Any amendment to this Code shall be made only by the Board. If an amendment to this Code is made, appropriate disclosure will be made in accordance with applicable law and the listing requirements of the NYSE.

XVI. Posting Requirement

The Partnership shall make this Code available on or through its website as required by applicable rules and regulations. In addition, the Partnership shall disclose in its Annual Report on Form 10-K that a copy of this Code is available on its website and provide the website address.