

Heritage-Crystal Clean, Inc.

Policy on Complaint Procedures for Accounting and Audit Matters

Purpose

Heritage-Crystal Clean, Inc. (the "Corporation") is committed to compliance with all applicable securities laws and regulations, accounting standards, accounting controls and appropriate audit practices. Accordingly, the Audit Committee of the Corporation has established the following procedures for

- (1) The receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters (collectively, "Accounting Matters") and
- (2) The confidential, anonymous submission by employees of concerns regarding Accounting Matters.

Individuals are encouraged to bring to the attention of the Corporation any concerns regarding these matters. The Audit Committee's approval of this Policy is intended to fulfill its obligations under applicable U.S. federal securities laws. This Policy is intended to integrate with the Corporation's Code of Business Conduct and Ethics Policy. The procedures set forth below are intended to be a general guideline and therefore, in individual circumstances, reasonable, good faith deviations from these procedures may be appropriate.

Receipt of Complaints and Concerns

- The Audit Committee has determined that the Chair of the Audit Committee is the appropriate individual to initially receive complaints.
- Individuals may report good faith complaints or concerns regarding Accounting Matters on a confidential or anonymous basis directly to the Chair of the Audit Committee at:

Audit.Report@Crystal-Clean.com or Chair of the Audit Committee
2175 Point Boulevard, Suite 375
Elgin, IL 60123

OR to the Employee Ethics Hotline at 1-877-571-1134

Scope of Matters Covered by These Procedures

These procedures relate to complaints and concerns relating to any Accounting Matters. By way of example, and without limitation, these may include:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Corporation;
- fraud or deliberate error in the recording and maintaining of financial records of the Corporation;
- deficiencies in or noncompliance with the Corporation's internal accounting controls;
- misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Corporation;
- deviation from full and fair reporting of the Corporation's financial position, results of operations or cash flows; or

- any effort to mislead, deceive, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statement or records of the Corporation.

Treatment of Complaints and Concerns

- The Corporation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.
- Upon receipt of a complaint or concern, the Chair of the Audit Committee will (i) determine whether it pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints or concerns that do not relate to Accounting Matters will be reviewed by the Corporation's Human Resources Department or Internal Auditor, who will determine whether or not to conduct an investigation of such complaint or concern, and if so, how to proceed per the Corporation's Standard Investigation Policy and Procedure.
- Complaints or concerns relating to Accounting Matters will be reviewed by the Chair of the Audit Committee, or such other persons or departments as the Chair of the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with conducting an adequate review.
- The Chair of the Audit Committee will regularly provide to the Audit Committee a report of complaints received that relate to Accounting Matters and whether any corrective action is necessary.
- Prompt and appropriate corrective action relating to Accounting Matters will be taken when and as warranted in the judgment of the Audit Committee.
- If an individual is not satisfied with the actions taken by the Corporation in response to a complaint, the individual may report the matter to the Chair of the Board of Directors. Any such report should be addressed to the Chair of the Board of Directors of Heritage-Crystal Clean, Inc. at the address listed above.
- The Chair of the Audit Committee and his/her designees will be responsible for the interpretation of this Policy and advise and counsel the Board, Audit Committee and Corporation regarding compliance with this Policy and applicable laws.

Reporting and Retention of Complaints, Concerns and Investigations

- The Chair of the Audit Committee will maintain a log of all Accounting Matters related complaints, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Corporation's document retention policy and applicable laws.
- The Chair of the Audit Committee, will maintain a log of all non-Accounting Matters related complaints received pursuant to this Policy, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Board of Directors. Copies of complaints and such log will be maintained in accordance with the Corporation's document retention policy and applicable laws.

Availability and Awareness

- This Policy will be posted to the Corporate Governance portion of the

Corporation's website (www.crystal-clean.com).

- Persons outside of the Corporation who have complaints regarding Accounting Matters may follow this Policy for reporting such matters.