

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Heritage-Crystal Clean, Inc.		2 Issuer's employer identification number (EIN) 26-0351454	
3 Name of contact for additional information Erik Carbery	4 Telephone No. of contact 847-836-5670	5 Email address of contact erik.carbery@crystal-clean.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2175 Point Blvd Ste 375		7 City, town, or post office, state, and Zip code of contact Elgin, IL 60123	
8 Date of action 02-24-2011		9 Classification and description Issuance of shares for asset aquisition	
10 CUSIP number 42726M106	11 Serial number(s)	12 Ticker symbol HCCI	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **On February 24, 2011, the Company issued 64,516 shares of common stock in exchange for certain assets of the Warrior Group (Warrior Oil Services, Inc., JBS Oil Co., C & J Recovery LLC)**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **None.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **N/A - None**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
IRC 6045B

18 Can any resulting loss be recognized? ▶
None

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
2011

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1/17/2012

Print your name ▶ Greg Ray Title ▶ Chief Operating Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.