

AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
CSI COMPRESSCO GP INC.

POLICY AND PROCEDURES
FOR RECEIPT AND TREATMENT OF COMPLAINTS RELATED TO
ACCOUNTING AND COMPLIANCE MATTERS

(As amended effective February 15, 2016 by the Audit Committee)

1. **Purpose.** The purpose of this policy is to establish “whistleblower” procedures pursuant to Section 301 of the Sarbanes-Oxley Act of 2002, Section 10A of the Securities Exchange Act of 1934, as amended, Rule 10A-3 thereunder, and the Charter of the Audit Committee (the “Audit Committee”) of the Board of Directors of CSI Compressco GP Inc. (the “General Partner”), the general partner of CSI Compressco LP (the “Partnership” and, together with its subsidiaries and the General Partner, the “Partnership Group”).
2. **Policy.** The Audit Committee has created this policy to establish and maintain procedures for:
 - The receipt, retention and treatment of complaints received by the Partnership Group regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”), including without limitation,
 - fraud against investors, securities fraud, mail or wire fraud, or fraudulent statements to the SEC or the investing public,
 - violations of U.S. Securities and Exchange Commission rules and regulations applicable to the Partnership Group and related to accounting, internal accounting controls, or auditing matters,
 - intentional error or fraud in the preparation, review or audit of any financial statement of the Partnership Group, and
 - significant deficiencies in or intentional noncompliance with the Partnership Group’s internal accounting controls;
 - The receipt, retention and treatment of complaints, other than Accounting Matters, received by the Partnership Group regarding conduct or omissions of Partnership Group employees or third parties (i) in possible violation of either the Partnership Group’s Code of Business Conduct or any law, rule or regulation applicable to the Partnership Group or (ii) that may cause significant damage or prejudice to the Partnership Group, even if only to its public image (“Compliance Matters”); and
 - The confidential, anonymous submission by employees of the Partnership Group of concerns regarding questionable Accounting Matters and Compliance Matters.

For purposes of this policy, references to an “employee” or “employees” of the Partnership Group refer to any employees of the Partnership Group and the employees of any affiliates of the General Partner or Partnership to the extent such employees perform services on behalf of the Partnership Group.

The Audit Committee will review this policy as often as necessary and make modifications as appropriate.

3. **Communication of Procedures.** The Partnership Group will distribute to all employees of the Partnership Group an explanation of procedures, generally in the form of Exhibit A attached hereto (the “Reporting Procedures”), which (i) advises employees of their ability to report complaints and concerns regarding Accounting Matters and Compliance Matters relating to the Partnership Group, and (ii) includes procedures for reporting such complaints and concerns. The Reporting Procedures will be distributed in a manner designed to reach all employees.

The Partnership Group will post a copy of this policy together with the Reporting Procedures on the Partnership Group’s web site and on TNet, the employee intranet site of the parent company of the General Partner, TETRA Technologies, Inc. (“TETRA”). In addition, the Partnership Group will post information about the Hotline that was established through an independent, third-party provider at each Partnership Group facility where employees report.

4. **Reporting of Concerns.**

- A. Employees of the Partnership Group may report any Accounting Matter or Compliance Matter in one of the following methods:

- *Problem Solving Procedure.* Employees with concerns or complaints regarding Accounting Matters or Compliance Matters are encouraged to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s direct supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking to his or her supervisor, or if he or she is not satisfied with the supervisor’s response, the employee is encouraged to speak with anyone in management of the Partnership Group with whom they are comfortable approaching. Employees are encouraged to utilize the foregoing procedures but if, for any reason, an employee does not feel comfortable using the foregoing procedures, the employee may utilize one or more of the following other reporting methods that have been established by the Partnership Group.
- *By Email.* Employees may make a report (anonymously using a non-company email address or otherwise) by sending an email to:
 - **compliance@ttratec.com**

- *By Mail.* Employees may mail a written report (anonymously or otherwise) in an envelope marked “confidential” to the following mailing address:
 - **TETRA Technologies, Inc.**
Attn: Chief Compliance Officer
24955 Interstate 45 North
The Woodlands, TX 77380-3055
USA
- *Partnership Group Hotline.* The Partnership Group and the parent company of the General Partner, TETRA, maintain a Hotline service through an independent, third-party provider. Employees may make a report, including reports concerning any Accounting Matters and Compliance Matters, via the internet on the following website or by calling one of the following telephone numbers:
 - **Report online:**
Reportlineweb.com/tetratec
 - **From within the United States or Canada:**
1-800-839-0258 (toll free)
 - **From all other countries:**
770-582-5261 (collect, using an international operator)

These telephone numbers are available 24 hours a day, 7 days a week. When making a report online or by calling one of these telephone numbers, the employee may identify himself or herself or remain anonymous, if permitted under local law.

- B. If requested by the employee, the Partnership Group will protect the confidentiality of the employee, consistent with the need to conduct an adequate review.
- C. Under any of these procedures, sufficient information should be provided to allow the initiation of an investigation including names, dates, places and events that took place and other relevant information concerning the reported concern.
- D. Outside parties, including common unitholders, who wish to bring any concerns relating to Accounting Matters and Compliance Matters to the attention of the Partnership Group should call the Partnership Group Hotline. Again, sufficient information should be provided to allow the initiation of an investigation. The Partnership Group, however, is not obligated to keep reports of any Accounting Matter or Compliance Matter from non-employees confidential or to maintain the anonymity of non-employees.

5. Treatment of Concerns; Investigations.

- A. The Hotline service provider is required to promptly share the information provided in any report with (i) the General Partner's General Counsel (the "General Counsel"), (ii) the General Partner's Chief Compliance Officer ("CCO"), (iii) TETRA's Vice President – Human Resources and (iv) the Chairman of the Audit Committee (the "Chairman") (other than reports involving that individual, which reports will be directed only to the other individuals). If such report involves an Accounting Matter, the Hotline service provider shall also provide such information to the Partnership Group's Internal Audit Director.
- B. Any Partnership Group supervisor or manager who receives a report involving a Compliance Matter in a manner other than through the Hotline—such as through the Problem Solving Procedure outlined above—shall promptly forward such report and information to the CCO and TETRA's Vice President – Human Resources (unless such report involves that officer). The supervisor or manager shall do so in accordance with the highest standards of confidentiality and with appropriate measures to protect the person who made the report and the identity of the individuals reported, without prejudice to the effectiveness of subsequent verification.
- C. Any Partnership Group supervisor or manager who receives a report involving an Accounting Matter in a manner other than through the Hotline—such as through the Problem Solving Procedure outlined above—shall promptly forward such report and information to the CCO and Internal Audit Director (unless such report involves that officer). The supervisor or manager shall do so in accordance with the highest standards of confidentiality and with appropriate measures to protect the person who made the report and the identity of the individuals reported, without prejudice to the effectiveness of subsequent verification.
- D. If the CCO receives a report regarding any Accounting Matter or Compliance Matter in a manner other than through the Hotline—such as through the Problem Solving Procedure outlined above—that the CCO deems material or significant, the CCO will promptly forward such information to the Chairman (to the extent the report was not provided directly to the Chairman), the General Partner's President (the "President"), and the General Counsel (unless such report involves that officer), along with a recommendation regarding whether and how any inquiry or investigation into such matter should be conducted and, if so, by whom.
- E. Any one or more of the Internal Audit Director, TETRA's Vice President – Human Resources, General Counsel or CCO may investigate any reported Accounting Matter or Compliance Matter (whether received through the Hotline or otherwise) or may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating, any Accounting Matter or Compliance Matter. If any such investigation is conducted, any findings shall be promptly reported to the Chairman at his or her request.

- F. The General Counsel, CCO, an attorney in TETRA's Legal Department or the Audit Committee may direct that any individual assigned to investigate an Accounting Matter or Compliance Matter (i) work at the direction of, or in conjunction with, TETRA's Legal Department or other designated legal counsel and/or (ii) report his or her findings or recommendations to TETRA's Legal Department or other designated legal counsel.
- G. The Chairman will report all material Accounting Matters and Compliance Matters to the Audit Committee at its next regularly scheduled meeting, or sooner as the Chairman deems appropriate. The Audit Committee shall have the ultimate authority over the treatment and resolution of any material Accounting Matter or Compliance Matter and shall have the authority to engage and obtain assistance and advice from inside or outside legal counsel or other advisors to define the appropriate scope of any investigation of any such matter or for any other purpose related to this policy. The Audit Committee may consult with the President, Chief Financial Officer ("CFO"), General Counsel, CCO and such other members of management concerning how any material Accounting Matter or Compliance Matter should be addressed or investigated, unless such matter relates to any such officer. Any action or determination required or allowed to be taken by the Chairman under this Policy may be taken by any other member of the Audit Committee designated by the Chairman. At all times, the Audit Committee will have access to the full record of all complaints and reports and any witnesses and may refer any investigation to outside parties at any time. Notwithstanding any provision in this policy to the contrary, the Audit Committee may determine to include any employee or officer of the Partnership Group in any investigation, discussion or determination regardless of the involvement or potential involvement of such employee or officer in the applicable report. The Audit Committee has the ultimate authority to determine the appropriate corrective action, if any, in response to any material Accounting Matter or Compliance Matter. It is anticipated that in most instances such determination will be made in consultation with appropriate members of management of the Partnership Group.
- H. The Chairman, President, General Counsel, CCO, Internal Audit Director, and the Vice President – Human Resources will receive a monthly summary of all the reports received through the Hotline, including, but not limited to, reports involving any Accounting Matters and Compliance Matters.
- I. At least once every quarter and more frequently as deemed necessary, the General Counsel, CCO and/or Internal Audit Director will report to the Audit Committee on every Accounting Matter and every Compliance Matter deemed material or significant by one or more of such officers. This report will include the status of any investigation, any findings or conclusions reached by the investigator, and a description of any corrective action taken as a result of such matter.

J. At any time, with regard to any Accounting Matter or Compliance Matter, Partnership Group counsel may specify a different procedure for investigating and treating such Accounting Matter or Compliance Matter, such as when the Accounting Matter or Compliance Matter concerns pending litigation.

6. **No Retaliation.** The Partnership Group is committed to providing a workplace conducive to an open discussion of its business practices. It is the Partnership Group's policy to comply with all applicable federal, state and local laws that protect employees against unlawful threats, discrimination, retaliation or discharge by their employer as a result of their lawfully reporting, in good faith, information regarding, or their participating in investigations involving, any Accounting Matters or Compliance Matters. Any unlawful threats, discrimination or retaliation against, or discharge of, any Partnership Group employee (by the Partnership Group, by any officer, employee or agent of the Partnership Group) for making a report in good faith compliance with the Reporting Procedures is strictly prohibited. If any employee believes he or she has been subject to any such action that violates this policy, he or she should promptly contact a Partnership Group manager of Human Resources, TETRA's Vice President – Human Resources, or the CCO or report it in accordance with the procedures of this policy.

7. **Records.**

A. All documents and records associated with any report regarding an Accounting Matter or Compliance Matter or any investigation thereof are considered confidential information and access shall be restricted to members of the Audit Committee and those Partnership Group employees and legal counsel who are involved in investigating the Accounting Matter or Compliance Matter as contemplated by this policy. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

B. Reports regarding an Accounting Matter or Compliance Matter and any resulting investigation and/or actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Partnership Group policy in place at the time.

C. All documents and records associated with any report regarding an Accounting Matter or Compliance Matter or any investigation thereof shall be retained by the Partnership Group for at least seven years from the date of the report, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.

**Procedures for Submitting Complaints or Concerns about
Accounting and Compliance Matters**

(As amended effective February 15, 2016 by the Audit Committee)

The Audit Committee of the Board of Directors of CSI Compressco GP Inc. (the “General Partner”), the general partner of CSI Compressco LP (the “Partnership” and, together with its subsidiaries and the General Partner, the “Partnership Group”) has established procedures for:

- The receipt, retention and treatment of complaints received by the Partnership Group regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”), including without limitation,
 - fraud against investors, securities fraud, mail or wire fraud, or fraudulent statements to the SEC or the investing public,
 - violations of U.S. Securities and Exchange Commission rules and regulations applicable to the Partnership Group and related to accounting, internal accounting controls, or auditing matters,
 - intentional error or fraud in the preparation, review or audit of any financial statement of the Partnership Group, and
 - significant deficiencies in or intentional noncompliance with the Partnership Group’s internal accounting controls;
- The receipt, retention and treatment of complaints, other than Accounting Matters, received by the Partnership Group regarding conduct or omissions of Partnership Group employees or third parties (i) in possible violation of either the Partnership Group’s Code of Business Conduct or any law, rule or regulation applicable to the Partnership Group or (ii) that may cause significant damage or prejudice to the Partnership Group, even if only to its public image (“Compliance Matters”); and
- The confidential, anonymous submission by employees of the Partnership Group of concerns regarding questionable Accounting Matters and Compliance Matters.

These procedures relate to employee complaints relating to any questionable Accounting Matters or Compliance Matters. If you have any good faith complaints or concerns about these matters, we encourage you take advantage of these procedures.

Employees may submit complaints or concerns in any one of the following methods:

- *Problem Solving Procedure.* Employees with concerns or complaints regarding Accounting Matters or Compliance Matters are encouraged to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s direct

supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking to his or her supervisor, or if he or she is not satisfied with the supervisor's response, the employee is encouraged to speak with anyone in management of the Partnership Group with whom they are comfortable approaching. Employees are encouraged to utilize the foregoing procedures but if, for any reason, an employee does not feel comfortable using the foregoing procedures, the employee may utilize one or more of the following other reporting methods that have been established by the Partnership Group.

- *By Email.* Employees may make a report (anonymously using a non-company email address or otherwise) by sending an email to:
 - **compliance@tetrathec.com**
- *By Mail.* Employees may mail a written report (anonymously or otherwise) in an envelope marked "confidential" to the following mailing address:
 - **TETRA Technologies, Inc.
Attn: Chief Compliance Officer
24955 Interstate 45 North
The Woodlands, TX 77380-3055
USA**
- *Partnership Group Hotline.* The Partnership Group and the parent company of the General Partner, TETRA Technologies, Inc. ("TETRA"), maintain a Hotline service, through an independent, third-party provider. Employees may make a report, including reports of any Accounting Matters and Compliance Matters, via the internet on the following website or by calling one of the following telephone numbers:
 - **Report online:
Reportlineweb.com/tetrathec**
 - **From within the United States or Canada:
1-800-839-0258 (toll free)**
 - **From all other countries:
770-582-5261 (collect, using an international operator)**

These telephone numbers are available 24 hours a day, 7 days a week. When making a report online or by calling one of these telephone numbers, the employee may identify himself or herself or remain anonymous, if permitted under local law.

If you lose this notice, the contact information is also set forth on the Partnership's internet site (www.csicompressco.com) and on TETRA's employee intranet site ("TNet").

An employee of the Partnership Group may submit a complaint or concern anonymously, if permitted by local law. If the employee requests that the complaint or concern be treated in a confidential manner, the Partnership Group will do so to the fullest extent possible consistent with the need to conduct an adequate review and in accordance with the Partnership Group's procedures and applicable law.

The Partnership Group and its management are prohibited from discharging, demoting, suspending, threatening, harassing or in any manner discriminating or retaliating against any employee in the terms and conditions of his or her employment based upon any lawful actions of the employee with respect to a complaint or report relating to any Accounting Matter or Compliance Matter that is made in good faith.