1.0 POLICY

Enterprise Products Company (the “Company”) recognizes that the educational development of its employees is important to the success of the Company. Therefore, the Company will financially assist eligible full-time employees who are taking college and university undergraduate and graduate-level courses that the Company believes will contribute to their development as an employee of the Company.

2.0 ELIGIBILITY

2.1 All regular, full-time employees (regularly scheduled to work 30 or more hours per week) of the Company are eligible to participate in the Company’s Employee Educational Assistance Program (the “Program”). Part-time employees, employees on leave of absence, employees employed outside of the U.S., and employees covered by a collective bargaining agreement that does not provide for their participation are not eligible to participate.

2.2 Any educational assistance benefits an employee receives from other sources (e.g., scholarships, fellowships, Montgomery G.I. Bill benefits) must be declared and submitted when requesting benefits under this Program. In such cases, the Company will take into account the benefits received from other sources when determining the level of reimbursement the employee is eligible to receive under this Program.

2.3 Courses may be eligible for reimbursement if they add to the employee’s effectiveness in his/her present assignment, contribute to the employee’s development in a career path with the Company, or lead to a degree which would be beneficial to the Company, as determined by the Company in its discretion.

2.4 Courses must be offered by accredited educational institutions. The accreditation must be through one of the following major boards:

- Middle States Association of Colleges and Schools (MSACS)
- New England Association of Schools and Colleges (NEASC)
- North Central Association of Colleges and Schools (NCACS)
- Northwestern Association of Schools and Colleges (NASC)
- Southern Association of Colleges and Schools (SACS)
- Western Association of Schools and Colleges (WASC)

2.5 Courses must be approved by the employee’s department Director and received for review and approval by the Human Resources Benefits Manager prior to the employee enrolling in a course. The Company reserves the right to approve or deny approval of any courses based on management discretion or any Company business consideration.
3.0 APPROVAL

To receive reimbursement, the employee must submit the following for approval:

3.1 A copy of the chosen degree plan must be provided with the first request for educational assistance under the Program. Each request for educational assistance must be approved prior to course enrollment by the employee’s department Director and the Human Resources Benefits Manager.

3.2 Upon course completion, a copy of the transcript of grades must be sent to the Human Resources Benefits Manager indicating satisfactory completion of course(s). A grade of “C” or above (or “Pass” if course is Pass/Fail) is required for both undergraduate and graduate-level work to be eligible for reimbursement.

3.3 Tuition and fee receipts, and proof of grade, must be submitted to the Human Resources Benefits manager within ninety (90) days of successfully completing an approved course. The Human Resources Benefits Manager will review, and arrange for reimbursement to the employee, if approved.

4.0 REIMBURSEMENT

To be eligible for reimbursement, an employee must be a regular full-time employee of the Company upon course completion. (Except as provided in Paragraphs 4.4, 4.5 and 4.6 below)

4.1 Reimbursement will be provided for tuition and fees associated with registration, advanced placement exams, laboratory, building, library and computer usage, that are mandatory for course completion (“Covered Expenses”). Expenses related to tuition and fees for courses will be reimbursed based on the grade earned in the course as follows: A – 100%, B – 85%, and C – 75%. When no grading option exists, courses taken Pass/Fail will be reimbursed at 100% if the course is passed. The total annual educational assistance benefit the employee can receive under this Program in any calendar year will not exceed $5,250, the maximum allowable annual amount exempt from income taxes under Section 127 of the Internal Revenue Code. The maximum cumulative benefits payable to an employee under this Program is $21,000 for both undergraduate and graduate course completion.

4.2 Reimbursement will not be provided for books, school supplies (such as notebooks, pens, etc.), late fees and fees for parking, recreation, and athletic facilities.

4.3 Professional certifications and/or licenses necessary to maintain professional competency are not covered under this Program.

4.4 If the employee is unable to complete a course due to a military obligation or a Company-requested relocation, 100% of all Covered Expenses will be reimbursed to the employee.

4.5 If the employee cannot complete a course due to an illness, the Company will reimburse the employee for 100% of all Covered Expenses when the employee submits medical evidence satisfactory to the Company justifying the withdrawal.
4.6 An employee whose employment with the Company is terminated by the Company before completing an approved course due to reduction in force, reorganization or other reasons not related to employee’s performance or conduct, will be eligible for reimbursement under this Program for 100% of all Covered Expenses. The reimbursement will be for the specific course(s) the employee is taking at the time the above action is taken, if the course had been approved. An employee who resigns or is discharged for poor performance or misconduct is not eligible for reimbursement.

5.0 TAXABILITY

Education reimbursements received under this Program are not intended to be included as additional employee taxable income. Should any educational reimbursement be determined to be taxable income under existing or future federal and state tax laws or regulation, under this Program required taxes will be withheld from the reimbursement (or the compensation of the employee) and appropriate documentation will be provided to the employee at year-end for tax return purposes.

6.0 RESPONSIBILITIES

6.1 The employee must obtain his/her department Director’s approval and submit the approval to the Human Resources Benefits Manager for review in advance of each request for educational assistance under this Program.

6.2 The Human Resources Benefits Manager is responsible for the payment/denial of reimbursement claims under this Program.

6.3 Time spent on schoolwork shall be done entirely on the employee’s own time. Time shall not be taken during regular working hours for study or school work.

6.4 Exceptions to this Program must be approved by the Senior Vice President of Human Resources.

7.0 REVISION HISTORY

The Company reserves the right to change, modify, or terminate this Program at any time.

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