



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4628

July 7, 2017

**Robert N. Fitzgerald**  
**Senior Vice President & Chief Financial Officer**  
**SemGroup Corporation**  
**Two Warren Place**  
**6120 S. Yale Avenue, Suite 1500**  
**Tulsa, OK 74136-4231**

**Re: SemGroup Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 24, 2017**  
**File No. 1-34763**

Dear Mr. Fitzgerald:

We have reviewed your filing and have the following comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Customer Concentration, page 54

1. You indicate that Shell Trading (US) Company accounted for 24% of your revenues in fiscal year 2016 and that you state that if you were unable to renew your contract with major customers, such a loss could have an adverse effect on your operations. File this contract as an exhibit pursuant to Item 601(b)(10)(ii)(b) or advise us why you believe that this is not required. In this regard, we note disclosure on page 5 that your “[i]nitial contract terms can range from monthly and interruptible to the life of the reserves and, upon expiration, continue to renew on a month-to-month or year-to-year evergreen basis.”

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Anuja Majmudar, Attorney Adviser, at (202)551-3644 or me at (202)551-3745 with any other questions.

Robert N. Fitzgerald  
SemGroup Corporation  
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Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director