

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**Amendment No. 1
to
FORM 10**

**GENERAL FORM FOR REGISTRATION OF SECURITIES
Pursuant to Section 12(b) or 12(g) of the Securities Exchange Act of 1934**

SEMGROUP CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

20-3533152
(I.R.S. Employer
Identification Number)

**Two Warren Place
6120 S. Yale Avenue, Suite 700
Tulsa, OK 74136-4216
(918) 524-8100**
(Address, including zip code, and telephone number,
including area code, of registrant's principal executive offices)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class
to be so registered
Class A Common Stock, par value \$0.01 per share

Name of each exchange on which
each class is to be registered
**New York Stock Exchange or
The Nasdaq Stock Market**

Warrants to Purchase Common Stock

**New York Stock Exchange or
The Nasdaq Stock Market**

Securities to be registered pursuant to Section 12(g) of the Act: None.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐ Accelerated filer ☐
Non-accelerated filer ☒ (Do not check if a smaller reporting company) Smaller reporting company ☐

EXPLANATORY NOTE

The sole purpose of this Amendment No. 1 to Form 10 is to file Exhibit 16 to this registration statement, as shown in Item 15 below.

Item 15. Financial Statements and Exhibits

(a) **Financial Statements.** The consolidated financial statements and pro forma financial information included in this registration statement are listed on page F-1, which follows the signature page to this registration statement.

(b) **Exhibits.** The following exhibits are filed as exhibits hereto:

<u>Exhibit Number</u>	<u>Description</u>
2.1*	Fourth Amended Joint Plan of Affiliated Debtors filed with the United States Bankruptcy Court for the District of Delaware on October 27, 2009.
3.1*	Amended and Restated Certificate of Incorporation, dated as of November 30, 2009, of SemGroup Corporation.
3.2*	Amended and Restated Bylaws, dated as of November 30, 2009, of SemGroup Corporation.
4.1*	Form of stock certificate for our Class A Common Stock, par value \$0.01 per share.
4.2*	Form of stock certificate for our Class B Common Stock, par value \$0.01 per share.
4.3*	Warrant Agreement dated as of November 30, 2009, by and between SemGroup Corporation and Mellon Investor Services, LLC.
4.4*	Form of warrant certificate.
10.1*	Credit Agreement (the “Credit Facility”) dated as of November 30, 2009, by and among SemGroup Corporation, SemCrude, L.P., SemStream, L.P, SemCams ULC, SemCanada Crude Company and SemGas, L.P., as borrowers, and the several revolving lenders from time to time parties thereto, the several credit-linked lenders from time to time parties thereto, BNP Paribas, as Administrative Agent and as Collateral Agent, BNP Paribas Securities Corp., Banc of America Securities LLC and Calyon New York Branch, as Joint Lead Arrangers, Bank of America, N.A., as Syndication Agent, and Calyon New York Branch, as Documentation Agent.
10.2*	First Amendment to the Credit Facility dated as of January 7, 2010.
10.3*	Term Loan Credit Agreement (the “Term Loan Facility”) dated as of November 30, 2009, by and among SemGroup Corporation, as Borrowers’ Agent and a borrower, and SemCrude, L.P., SemStream, L.P, SemCams ULC, SemCanada Crude Company and SemGas, L.P., as borrowers, and the several lenders from time to time parties thereto, and Bank of America, N.A., as Administrative Agent and as Collateral Agent.

10.4*	Credit Agreement (the “SCPL Term Loan Facility”) dated as of November 30, 2009, by and among SemCrude Pipeline, L.L.C., as borrower, the lenders party thereto, General Electric Capital Corporation, as Administrative Agent, and GE Capital Markets, Inc., as Sole Lead Arranger and Bookrunner.
10.5*	Senior Term Facility Agreement (the “SemLogistics Term Loan Facility”) dated as of November 30, 2009, by and among SemLogistics Milford Haven Limited, as borrower, the lenders party thereto, and BNP Paribas, as Mandated Lead Arranger, Facility Agent and Security Agent.
10.6*	SemGroup Corporation Board of Directors Compensation Plan.
10.7*	SemGroup Corporation Nonexecutive Directors’ Compensation Deferral Program.
10.8*	SemGroup Corporation Equity Incentive Plan.
10.9*	SemGroup Corporation Equity Incentive Plan Form of Restricted Stock Award Agreement for Directors.
10.10*	SemGroup Corporation Equity Incentive Plan Form of Restricted Stock Award Agreement for executive officers and employees in the United States.
10.11*	Employment Agreement dated as of November 30, 2009, by and among SemManagement, L.L.C., SemGroup Corporation and Norman J. Szydlowski.
10.12*	Letter Amendment dated March 18, 2010, by and among SemManagement, L.L.C., SemGroup Corporation and Norman J. Szydlowski, amending the Employment Agreement dated as of November 30, 2009.
16**	Letter from PricewaterhouseCoopers LLP dated May 12, 2010.
21*	Subsidiaries of SemGroup Corporation.

* Previously filed as an exhibit to this registration statement.

** Filed herewith.

Signatures

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this amendment no. 1 to registration statement on Form 10 to be signed on its behalf by the undersigned, thereunto duly authorized, on May 14, 2010.

SEMGROUP CORPORATION

By: /s/ NORMAN J. SZYDLOWSKI
Norman J. Szydlowski
President and Chief Executive Officer

Index to Exhibits

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** Filed herewith.



PricewaterhouseCoopers LLP
Two Warren Place
6120 South Yale Avenue, Suite 1850
Tulsa OK 74136
Telephone (918) 524 1200
Facsimile (918) 524 1300

May 12, 2010

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read the statements made by SemGroup Corporation, formerly known as SemGroup, L.P. (copy attached) which were filed with the Securities and Exchange Commission, pursuant to Item 14 of Form 10, as part of the Form 10 of SemGroup Corporation, formerly known as SemGroup, L.P., on May 6, 2010. We agree with the statements concerning our Firm in such Form 10.

Very truly yours,

A handwritten signature in black ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style, with the letters 'P' and 'W' being particularly large and prominent.

PricewaterhouseCoopers LLP

Item 14. Changes in and Disagreements With Accountants on Accounting and Financial Disclosure**Former Independent Registered Public Accounting Firm**

On September 29, 2008, PricewaterhouseCoopers LLP (“PwC”) resigned as the independent registered public accounting firm for SemGroup Corporation, formerly known as SemGroup, L.P. (the “Company”).

The reports of PwC on the financial statements of the Company as of and for the years ended December 31, 2006 and 2007 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

During the fiscal years ended December 31, 2006 and 2007, and through September 29, 2008, there were no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of PwC would have caused them to make reference thereto in their reports on the financial statements for such years. However, as of September 29, 2008, the court in the Company’s ongoing bankruptcy proceedings had authorized the appointment of an examiner to investigate various matters, including matters related to the fiscal years ended December 31, 2006 and 2007. In July 2009, management of the Company advised PwC that in connection with its proposed plan of reorganization, management intended for persons to rely on the Company’s financial statements for the year ended December 31, 2007. Accordingly, on July 22, 2009 PwC informed management of the Company that PwC’s audit report dated March 28, 2008 should no longer be associated with the Company’s consolidated financial statements as of and for the years ended December 31, 2006 and 2007 as a result of matters raised in the investigation report dated April 15, 2009 filed by the court-appointed examiner in connection with the Company’s ongoing bankruptcy proceedings.

During the fiscal years ended December 31, 2006 and 2007, and through September 29, 2008, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K), except as noted in the next paragraph.

In connection with the audit of the Company’s financial statements as of and for the year ended December 31, 2006, PwC communicated to the Company’s management a material weakness in the Company’s internal control over financial reporting. A “material weakness” is a control deficiency, or a combination of control deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. In connection with the Company’s financial close process, the growth in scope and complexity of the Company’s operations increased the difficulty in completing financial statements on a timely basis and allowing sufficient time for appropriate supervisory review of the financial results. As a result, adjustments to the financial statements were not identified prior to audit. This material weakness was subsequently resolved.

The Company has requested that PwC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter will be filed as Exhibit 16 in an amendment to this registration statement.

Current Independent Registered Public Accounting Firm

We first engaged BDO Seidman, LLP (“BDO”) on December 3, 2008, to audit our consolidated balance sheet at December 31, 2008, and the consolidated statements of operations and comprehensive income, changes in partners’ capital and cash flows for the year then ending. We did not consult with BDO during the years ended December 31, 2007 and 2006 and the subsequent interim period prior to December 3, 2008 regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on our consolidated financial statements, and neither a written report was provided to us nor oral advice was provided that BDO concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a “disagreement,” as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions, or a “reportable event,” as that term is described in Item 304(a)(1)(v) of Regulation S-K.

We later engaged BDO to audit our consolidated balance sheets at December 31, 2009 and 2008, and the consolidated statements of operations and comprehensive income, owners' equity and cash flows for the three years ended December 31, 2009. These financial statements, along with BDO's audit report thereon, are included in this registration statement following the signature page to this registration statement beginning on page F-1.