



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

August 29, 2016

Via Email

Carlin G. Conner  
President and Chief Executive Officer  
SemGroup Corporation  
Two Warren Place  
6120 S. Yale Avenue, Suite 700  
Tulsa, OK 74136-4216

**Re: SemGroup Corporation  
Form 10-K for Fiscal Year Ended  
December 31, 2015  
Filed February 26, 2016  
File No. 1-34736**

Dear Mr. Conner:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources