



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 19, 2018

Carlin G. Conner  
President and Chief Executive Officer  
SemGroup Corporation  
Two Warren Place  
6120 S. Yale Avenue, Suite 1500  
Tulsa, Oklahoma 74136-4231

**Re: SemGroup Corporation  
Registration Statement on Form S-4  
Filed January 8, 2018  
File No. 333-222473**

Dear Mr. Conner:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jerard Gibson, Staff Attorney, at (202) 551-3473 with any questions.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Robert J. Melgaard  
Conner & Winters, LLP