



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

June 20, 2007

Mr. Kevin L. Foxx  
SemGroup Energy Partners, G.P., L.L.C.  
Two Warren Place  
6120 South Yale Avenue, Suite 700  
Tulsa, Oklahoma 74136

**Re: SemGroup Energy Partners, L.P.  
Amendment No. 4 to Registration Statement on Form S-1  
Filed June 11, 2007  
File No. 333-141196**

Dear Mr. Foxx:

We have reviewed your response letter and the amended filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form S-1/A-4 filed June 11, 2007

Risk Factors, page 18

1. We note that the limited liability company agreement of your parent company's general partner and the limited liability company agreement of your general partner impose upon your general partner a number of restrictions on how it conducts your business. Please discuss in a risk factor the effect of these restrictions on your business.

We will adopt certain valuation methodologies that may result in a shift of income, gain, loss, and deduction between the general partner and the unitholders...., page 36

2. Please expand to disclose the fact that your tax counsel has been unable to opine as to the validity of the tax positions you are adopting. In this regard, we note your discussion on pages 146 and 149.

Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Ryan Milne at (202) 551-3688 or Shannon Buskirk at (202) 551-3717 if you have questions regarding any accounting matters. Please contact Carmen Moncada-Terry at (202) 551-3687 or me at (202) 551-3611 with any other questions.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: S. Buskirk  
R. Milne  
A.N. Parker  
C. Moncada-Terry