



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

September 11, 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  
Response Dated July 17, 2017  
File No. 1-34763**

Dear Mr. Fitzgerald:

We have reviewed your July 17, 2017 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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. Unless we note otherwise, our references to prior comments are to comments in our July 7, 2017 letter.

Customer Concentration, page 34

1. In your response, you indicate that you could “promptly replace [the Shell Trading contracts] on substantially similar terms.” We are unable to locate comparable language in the Form 10-K. Revise your filing to include such disclosure or file the form of monthly contract with Shell Trading as an exhibit.

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.

Robert N. Fitzgerald  
SemGroup Corporation  
September 11, 2017  
Page 2

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

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director