UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) December 10, 2013

Rose Rock Midstream, L.P.
(Exact name of registrant as specified in its charter)

Delaware	**001-35365**	**45-2934823**
(State or other jurisdiction of incorporation)	**(Commission File Number)**	**(I.R.S. Employer Identification No.)**

Two Warren Place
6120 S. Yale Avenue, Suite 700
Tulsa, Oklahoma 74136-4216
(Address of principal executive offices)

(918) 524-7700
(Registrant's telephone number, including area code)

Not applicable
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

On December 16, 2013, Rose Rock Midstream, L.P. (the “Partnership”) filed with the Securities and Exchange Commission a Current Report on Form 8-K, dated December 10, 2013 (the “Initial Form 8-K”), to report that the Partnership acquired 33.33% of the outstanding membership interests in SemCrude Pipeline, L.L.C from SemGroup Corporation and certain of its subsidiaries (the “Drop-Down Transaction”). SemCrude Pipeline, L.L.C. owns a 51% membership interest in White Cliffs Pipeline, L.L.C., which owns a 527-mile pipeline system that transports crude oil from Platteville, Colorado in the Denver-Julesburg Basin to Cushing, Oklahoma. This Current Report on Form 8-K/A amends Item 9.01 of the Initial Form 8-K to present certain financial statements of SemCrude Pipeline, L.L.C. and White Cliffs Pipeline, L.L.C. and to present certain unaudited pro forma financial statements of the Partnership in connection with the Drop-Down Transaction.

Item 9.01. Financial Statements and Exhibits.

(a) *Financial statements of business acquired* .

The audited balance sheets of SemCrude Pipeline, L.L.C. as of December 31, 2012 and 2011 and the related statements of operations, changes in member’s equity and cash flows for the years ended December 31, 2012, 2011 and 2010, and the related notes thereto, are filed as Exhibit 99.2 to this Current Report on Form 8-K/A and are incorporated by reference herein.

The unaudited balance sheets of SemCrude Pipeline, L.L.C. as of September 30, 2013 and December 31, 2012 and the related statements of operations and cash flows for the nine months ended September 30, 2013 and 2012, and the related statement of changes in member’s equity for the nine months ended September 30, 2013, and the related notes thereto, are filed as Exhibit 99.3 to this Current Report on Form 8-K/A and are incorporated by reference herein.

The audited balance sheets of White Cliffs Pipeline, L.L.C. as of December 31, 2012 and 2011 and the related statements of operations, changes in members’ equity and cash flows for the years ended December 31, 2012 and 2011, and the related notes thereto, and the unaudited statements of operations, changes in members’ equity and cash flows of White Cliffs Pipeline, L.L.C. for the three months ended December 31, 2010, and the related notes thereto, are filed as Exhibit 99.4 to this Current Report on Form 8-K/A and are incorporated by reference herein.

(b) *Pro forma financial information* .

The unaudited pro forma condensed consolidated balance sheet of the Partnership as of September 30, 2013 and the unaudited pro forma condensed consolidated statements of income of the Partnership for the nine months ended September 30, 2013 and the year ended December 31, 2012, each showing the pro forma effect of the Drop-Down Transaction and certain other related transactions, are filed as Exhibit 99.5 to this Current Report on Form 8-K/A and are incorporated by reference herein.

(d) *Exhibits* .

The following documents are filed or furnished as exhibits to this Current Report on Form 8-K/A. Those exhibits below incorporated by reference herein are indicated as such by the information supplied in the parenthetical thereafter. If no parenthetical appears after an exhibit, such exhibit is filed herewith.

Exhibit No.	Description
2.1	Contribution Agreement, dated as of December 12, 2013, by and among SemGroup Corporation, Rose Rock Midstream Holdings, LLC, Rose Rock Midstream GP, LLC, Rose Rock Midstream, L.P. and Rose Rock Midstream Operating, LLC (filed as Exhibit 2.1 to Rose Rock Midstream, L.P.’s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).

Exhibit No.	Description
3.1	Amendment No. 2, dated as of December 16, 2013, to the Second Amended and Restated Agreement of Limited Partnership of Rose Rock Midstream, L.P., dated as of December 14, 2011, as amended by Amendment No. 1 thereto dated January 11, 2013 (filed as Exhibit 3.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
10.1	Third Amendment to the Credit Agreement, dated as of December 10, 2013, by and among Rose Rock Midstream, L.P., as borrower, the guarantors named therein, the lenders named therein, and The Royal Bank of Scotland plc, as administrative agent and collateral agent (filed as Exhibit 10.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
23.1	Consent of BDO USA, LLP with respect to the audited financial statements of SemCrude Pipeline, L.L.C.
23.2	Consent of BDO USA, LLP with respect to the audited financial statements of White Cliffs Pipeline, L.L.C.
99.1	Press Release dated December 16, 2013 (furnished as Exhibit 99.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
99.2	The audited balance sheets of SemCrude Pipeline, L.L.C. as of December 31, 2012 and 2011 and the related statements of operations, changes in member's equity and cash flows for the years ended December 31, 2012, 2011 and 2010, and the related notes thereto.
99.3	The unaudited balance sheets of SemCrude Pipeline, L.L.C. as of September 30, 2013 and December 31, 2012 and the related statements of operations and cash flows for the nine months ended September 30, 2013 and 2012, and the related statement of changes in member's equity for the nine months ended September 30, 2013, and the related notes thereto.
99.4	The audited balance sheets of White Cliffs Pipeline, L.L.C. as of December 31, 2012 and 2011 and the related statements of operations, changes in members' equity and cash flows for the years ended December 31, 2012 and 2011, and the related notes thereto, and the unaudited statements of operations, changes in members' equity and cash flows of White Cliffs Pipeline, L.L.C. for the three months ended December 31, 2010, and the related notes thereto.
99.5	The unaudited pro forma condensed consolidated balance sheet of Rose Rock Midstream, L.P. as of September 30, 2013 and the unaudited pro forma condensed consolidated statements of income of Rose Rock Midstream, L.P. for the nine months ended September 30, 2013 and the year ended December 31, 2012.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ROSE ROCK MIDSTREAM, L.P.

By: Rose Rock Midstream GP, LLC
its general partner

Date: December 20, 2013

By: /s/ Robert N. Fitzgerald
Robert N. Fitzgerald
Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

The following documents are filed or furnished as exhibits to this Current Report on Form 8-K/A. Those exhibits below incorporated by reference herein are indicated as such by the information supplied in the parenthetical thereafter. If no parenthetical appears after an exhibit, such exhibit is filed herewith.

Exhibit No.	Description
2.1	Contribution Agreement, dated as of December 12, 2013, by and among SemGroup Corporation, Rose Rock Midstream Holdings, LLC, Rose Rock Midstream GP, LLC, Rose Rock Midstream, L.P. and Rose Rock Midstream Operating, LLC (filed as Exhibit 2.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
3.1	Amendment No. 2, dated as of December 16, 2013, to the Second Amended and Restated Agreement of Limited Partnership of Rose Rock Midstream, L.P., dated as of December 14, 2011, as amended by Amendment No. 1 thereto dated January 11, 2013 (filed as Exhibit 3.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
10.1	Third Amendment to the Credit Agreement, dated as of December 10, 2013, by and among Rose Rock Midstream, L.P., as borrower, the guarantors named therein, the lenders named therein, and The Royal Bank of Scotland plc, as administrative agent and collateral agent (filed as Exhibit 10.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
23.1	Consent of BDO USA, LLP with respect to the audited financial statements of SemCrude Pipeline, L.L.C.
23.2	Consent of BDO USA, LLP with respect to the audited financial statements of White Cliffs Pipeline, L.L.C.
99.1	Press Release dated December 16, 2013 (furnished as Exhibit 99.1 to Rose Rock Midstream, L.P.'s Current Report on Form 8-K (File No. 001-35365), filed on December 16, 2013).
99.2	The audited balance sheets of SemCrude Pipeline, L.L.C. as of December 31, 2012 and 2011 and the related statements of operations, changes in member's equity and cash flows for the years ended December 31, 2012, 2011 and 2010, and the related notes thereto.
99.3	The unaudited balance sheets of SemCrude Pipeline, L.L.C. as of September 30, 2013 and December 31, 2012 and the related statements of operations and cash flows for the nine months ended September 30, 2013 and 2012, and the related statement of changes in member's equity for the nine months ended September 30, 2013, and the related notes thereto.
99.4	The audited balance sheets of White Cliffs Pipeline, L.L.C. as of December 31, 2012 and 2011 and the related statements of operations, changes in members' equity and cash flows for the years ended December 31, 2012 and 2011, and the related notes thereto, and the unaudited statements of operations, changes in members' equity and cash flows of White Cliffs Pipeline, L.L.C. for the three months ended December 31, 2010, and the related notes thereto.
99.5	The unaudited pro forma condensed consolidated balance sheet of Rose Rock Midstream, L.P. as of September 30, 2013 and the unaudited pro forma condensed consolidated statements of income of Rose Rock Midstream, L.P. for the nine months ended September 30, 2013 and the year ended December 31, 2012.

Exhibit 23.1

Consent of Independent Registered Public Accounting Firm

Rose Rock Midstream, L.P.
Tulsa, Oklahoma

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (No. 333-178923) and Form S-3 (Nos. 333-186469 and 333-188635) of Rose Rock Midstream, L.P. of our report dated March 1, 2013, relating to the financial statements of SemCrude Pipeline, L.L.C., which are incorporated by reference in this current report on Form 8-K/A.

/s/ BDO USA, LLP

BDO USA, LLP
Dallas, Texas

December 20, 2013

Exhibit 23.2

Consent of Independent Registered Public Accounting Firm

Rose Rock Midstream, L.P.
Tulsa, Oklahoma

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (No. 333-178923) and Form S-3 (Nos. 333-186469 and 333-188635) of Rose Rock Midstream, L.P. of our report dated March 1, 2013, relating to the financial statements of White Cliffs Pipeline, L.L.C., which are incorporated by reference in this current report on Form 8-K/A.

/s/ BDO USA, LLP

BDO USA, LLP
Dallas, Texas

December 20, 2013

EXHIBIT 99.2

Index to SemCrude Pipeline, L.L.C. Financial Statements

Independent Auditor's Report

Board of Directors
SemGroup Corporation
Tulsa, Oklahoma

We have audited the accompanying financial statements of SemCrude Pipeline, L.L.C., which comprise the balance sheets as of December 31, 2012 and 2011, and the related statements of operations, changes in member's equity and cash flows for each of the three years in the period ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SemCrude Pipeline, L.L.C., as of December 31, 2012 and 2011 and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

/s/ BDO USA, LLP

BDO USA, LLP
Dallas, Texas
March 1, 2013

SEMCRUDE PIPELINE, L.L.C.
Balance Sheets
(In thousands)

	December 31, 2012	December 31, 2011
ASSETS		
Investment in affiliate	$ 138,970	$ 143,259
Total assets	$ 138,970	$ 143,259
LIABILITIES AND MEMBER'S EQUITY		
Contingencies (Note 4)		
Member's equity:		
Member capital	$ 92,127	$ 136,355
Retained earnings	46,843	6,904
Total member's equity	$ 138,970	$ 143,259

The accompanying notes are an integral part of these financial statements.

SEMCRUDE PIPELINE, L.L.C.
Statements of Operations
(In thousands)

	Year Ended December 31, 2012	Year Ended December 31, 2011	Year Ended December 31, 2010
Revenues	$ —	$ —	$ 38,898
Expenses:			
Costs of products sold	—	—	2,769
Operating	—	—	6,292
General and administrative	—	1	2,865
Depreciation and amortization	—	—	17,208
(Gain) loss on disposal	(3,500)	—	6,828
Total expenses	(3,500)	1	35,962
Earnings from equity method investments	36,439	15,004	1,949
Operating income	39,939	15,003	4,885
Other (income) expenses:			
Interest expense	—	—	10,979
Other income, net	—	—	(586)
Total other (income) expenses, net	—	—	10,393
Net income (loss)	39,939	15,003	(5,508)
Less: net income attributable to noncontrolling interests	—	—	283
Net income (loss) attributable to SemCrude Pipeline, L.L.C.	$ 39,939	$ 15,003	$ (5,791)

The accompanying notes are an integral part of these financial statements.

SEMCRUDE PIPELINE, L.L.C.
Statements of Changes in Member's Equity
(In thousands)

	Units	Member's Capital	Retained Earnings/ (Accumulated Deficit)	Noncontrolling Interests	Total Member's Equity
Balance at December 31, 2009	**100**	**$209,456**	**$ (2,308)**	**$ 1,365**	**$208,513**
Net income (loss)	—	—	(5,791)	283	(5,508)
Net distributions to SemGroup	—	(49,592)	—	—	(49,592)
Distributions to noncontrolling interests	—	—	—	(277)	(277)
Deconsolidation of White Cliffs	—	—	—	(1,371)	(1,371)
Balance at December 31, 2010	**100**	**159,864**	**(8,099)**	**—**	**151,765**
Net income	—	—	15,003	—	15,003
Member contributions	—	477	—	—	477
Net distributions to SemGroup	—	(23,986)	—	—	(23,986)
Balance at December 31, 2011	**100**	**136,355**	**6,904**	**—**	**143,259**
Net income	—	—	39,939	—	39,939
Net distributions to SemGroup	—	(44,228)	—	—	(44,228)
Balance at December 31, 2012	**100**	**$ 92,127**	**$ 46,843**	**$ —**	**$138,970**

The accompanying notes are an integral part of these financial statements.

SEMCRUDE PIPELINE, L.L.C.
Statements of Cash Flows
(In thousands)

	Year Ended December 31, 2012	Year Ended December 31, 2011	Year Ended December 31, 2010
Cash flows from operating activities:			
Net income (loss)	$ 39,939	$ 15,003	$ (5,508)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:			
Depreciation and amortization	—	—	17,208
Amortization of debt issue costs	—	—	4,567
(Gain) loss on disposal	(3,500)	—	6,828
Changes in operating assets and liabilities:			
Decrease (increase) in accounts receivable	—	—	(1,188)
Decrease (increase) in inventory	—	—	1,665
Decrease (increase) in other current assets	—	—	(13)
Decrease (increase) in other assets	—	—	2,297
Increase (decrease) in accounts payable and accrued liabilities	—	—	2,836
Increase (decrease) in payable to affiliate	—	(255)	(520)
Net cash provided by operating activities	36,439	14,748	28,172
Cash flows from investing activities:			
Capital expenditures	—	—	(53)
Distributions in excess of equity earnings	8,073	12,455	3,819
Investment in non-consolidated subsidiaries	(3,784)	(3,694)	(867)
De-consolidation of subsidiaries	—	—	(5,519)
Proceeds from sale of non-consolidated subsidiaries	3,500	—	140,765
Net cash provided by investing activities	7,789	8,761	138,145
Cash flows from financing activities:			
Principal payments on long-term debt	—	—	(119,086)
Distributions to non-controlling interest	—	—	(277)
Net distributions to SemGroup	(44,228)	(23,986)	(49,592)
Member contributions	—	477	—
Net cash used in financing activities	(44,228)	(23,509)	(168,955)
Net decrease in cash and cash equivalents	—	—	(2,638)
Cash and cash equivalents at beginning of period	—	—	2,638
Cash and cash equivalents at end of period	$ —	$ —	$ —

The accompanying notes are an integral part of these financial statements.

SEMCRUDE PIPELINE, L.L.C.
Notes to Financial Statements

1. OVERVIEW

SemCrude Pipeline, L.L.C. ("SCPL") is a Delaware limited liability company, which is a wholly owned subsidiary of SemGroup Corporation ("SemGroup"). SCPL owns a 51% interest in White Cliffs Pipeline, L.L.C. ("White Cliffs"). SemGroup serves as manager of White Cliffs. White Cliffs owns a 527-mile crude oil pipeline with origination points in Platteville, Colorado and Healy, Kansas and a termination point in Cushing, Oklahoma.

SCPL generates substantially all of its earnings through its investment in White Cliffs. Prior to September 30, 2010, SCPL owned approximately 99% of White Cliffs. At the end of September 2010, the other members exercised certain rights to purchase additional membership interests, and SCPL's membership interest was reduced to 51%. Subsequent to purchasing these additional membership interests, the other members gained substantive rights to participate in the management of White Cliffs. Because of this, SCPL deconsolidated White Cliffs on September 30, 2010 and began accounting for it under the equity method.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts and disclosures in the financial statements. Although management believes these estimates are reasonable, actual results could differ materially from these estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTERCOMPANY ACCOUNTS – SCPL participates in SemGroup's cash management program. Under this program, cash distributed to SCPL by White Cliffs is transferred to SemGroup on a regular basis; when SCPL uses cash for contributions to White Cliffs or for other purposes, SemGroup transfers cash to SCPL to cover the payments. In addition, SemGroup incurs certain expenses on behalf of White Cliffs, which are allocated to SCPL. SCPL passes these costs to White Cliffs. However, as the other members of White Cliffs are not responsible for the payment of these costs, SCPL treats these costs an equity contribution to White Cliffs.

SCPL records transactions with SemGroup and its other controlled subsidiaries to intercompany accounts. When SCPL's intercompany accounts are in a net receivable position, the balance is reported as a reduction to equity on the balance sheet. When SCPL's intercompany accounts are in a net payable position, the balance is reported as a current liability on the balance sheet. In the statements of cash flows, SCPL reports the net change in the intercompany accounts as a financing cash flow within "net distributions to SemGroup". SCPL reports the net change in equity associated with these transactions as "net distributions to SemGroup" in the statements of changes in net parent equity.

SCPL's intercompany accounts were in a net receivable position of $73.6 million at December 31, 2011. SCPL reported this balance as a reduction to equity on the balance sheet, as SCPL does not expect to collect these intercompany receivables.

There were no intercompany balances at December 31, 2012.

CONTINGENT LOSSES – We record a liability for a contingent loss when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated. We record attorneys' fees incurred in connection with a contingent loss at the time the fees are incurred. We do not record liabilities for attorneys' fees that are expected to be incurred in the future.

EQUITY METHOD INVESTMENTS – We account for an investment under the equity method when we have significant influence over, but not control of, the significant operating decisions of the investee. Under the equity method, we record in the statement of operations our share of the earnings or losses of the investee, with a corresponding adjustment to the investment balance on our balance sheet. When we receive a distribution from an equity method investee, we record a corresponding reduction to the investment balance. At December 31, 2012, approximately $8.7 million of our investment in White Cliffs represented equity method goodwill.

REVENUE RECOGNITION – Prior to the deconsolidation of White Cliffs in September 2010, revenue for the transportation of product was recognized upon delivery of the product to its destination. Subsequent to deconsolidation, we do not generate revenue.

LINE LOSS DEDUCTIONS AND INVENTORY – Prior to the deconsolidation of White Cliffs, we recorded a pipeline loss allowance (PLA) in the amount of two-tenths of one percent of any customer product placed in the system. The PLA was intended to compensate for expenses associated with product shrinkage and evaporation. If the PLA exceeded the actual amount of product loss, we were entitled to sell the product overage for our own gain. The PLA was recorded to revenue and inventory in the month in which the shipment occurred. Gains or losses resulting from actual product overages or shortages were also recorded to cost of goods sold and inventory during the month the overage or shortage occurred. We recorded $0.9 million of revenue related to PLA during the period prior to deconsolidation for the year ended December 31, 2010. We recorded $1.1 million in cost of goods sold related to the actual product shortages during the period prior to deconsolidation for the year ended December 31, 2010. Prior to deconsolidation in 2010, we sold $2.0 million of inventory. Subsequent to deconsolidation, we no longer record a PLA or inventory.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

INCOME TAXES - SCPL is a pass-through entity for federal and state income tax purposes. Our earnings are allocated to our members, who are responsible for any related income taxes. Because of this, no provision for income taxes is reported in the accompanying financial statements.

SUBSEQUENT EVENTS - SCPL has evaluated subsequent events for accrual or disclosure in these financial statements through March 1, 2013, which is the date these financial statements were issued.

3. INVESTMENT IN NONCONSOLIDATED SUBSIDIARIES

Until the end of September 2010, we owned 99.17% of White Cliffs, and the remaining interests were held by two unaffiliated parties. During 2010, both of these parties exercised their rights under an agreement to purchase additional membership interests in White Cliffs. Subsequent to the closing of these transactions, we own 51% of White Cliffs. After purchasing these membership interests, the other members have substantive rights to participate in the management of White Cliffs; because of this, we deconsolidated White Cliffs at the end of September 2010, and began accounting for it under the equity method.

In August 2012, the members of White Cliffs approved an expansion project to construct a 12” pipeline from Platteville, Colorado to Cushing, Oklahoma. The project is expected to cost approximately $300 million which will be funded by capital calls to members. Our funding requirement will be 51% of the total cost. We contributed approximately $2.3 million for project funding in the fourth quarter of 2012 and estimate our expected contributions to be $119.3 million and $29.5 million for 2013 and 2014, respectively.

At the time White Cliffs was deconsolidated, we recorded a loss of $6.8 million on the disposed membership interest. In September 2012, we reached a settlement in a dispute concerning the selling price of that membership interest and reduced the loss by $3.5 million. This $3.5 million gain is reported in gain on disposal in the statement of operations.

Certain summarized balance sheet information of White Cliffs is shown below (in thousands):

	December 31, 2012	December 31, 2011
Current assets	$ 21,508	$ 11,653
Property, plant and equipment, net	210,710	222,473
Goodwill	17,000	17,000
Other intangible assets, net	26,369	33,073
Total assets	$ 275,587	$ 284,199
Current liabilities	$ 3,412	$ 3,259
Members’ equity	272,175	280,940
Total liabilities and members’ equity	$ 275,587	$ 284,199

Under the equity method, we do not report the individual assets and liabilities of White Cliffs on our balance sheets. Instead, our membership interest is reflected in one line as a noncurrent asset on our balance sheets.

Certain summarized income statement and changes in member’s equity information of White Cliffs for the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010 is shown below (in thousands):

	Year Ended December 31, 2012	Year Ended December 31, 2011	(unaudited) Three Months Ended December 31, 2010
Revenue	$ 108,125	$ 66,097	$ 13,619
Operating, general and administrative expenses	14,821	12,746	3,294
Depreciation and amortization expense	19,963	20,842	5,680
Net income	73,341	32,509	4,645
Distributions paid to SCPL	44,514	27,459	5,768

3. INVESTMENT IN NONCONSOLIDATED SUBSIDIARIES, Continued

The equity in earnings of White Cliffs for the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010 reported in our statement of operations is less than 51% of the net income of White Cliffs for the same period. This is due to certain general and administrative expenses incurred by and allocated from our parent, SemGroup, in managing the operations of White Cliffs, which are allocated to SCPL, that the other members are not obligated to share. Such expenses are recorded by White Cliffs, and are allocated to our membership interests. White Cliffs recorded $2.0 million, $3.2 million and $0.9 million of such general and administrative expense during the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively.

4. CONTINGENCIES

We are a party to various other claims, legal actions, and complaints arising in the ordinary course of business. In the opinion of management, the ultimate resolution of these claims, legal actions, and complaints, after consideration of amounts accrued, insurance coverage, and other arrangements, will not have a material adverse effect on our financial position, results of operations or cash flows. However, the outcome of such matters is inherently uncertain, and estimates of our consolidated liabilities may change materially as circumstances develop.

5. RELATED PARTY TRANSACTIONS

The employees who perform work in support of our affiliate, White Cliffs, are employees of our parent, SemGroup, which charges White Cliffs for wage and benefits costs of employees who directly support White Cliffs’ operations.

SemGroup also incurs certain general and administrative expenses on behalf of White Cliffs. These general and administrative costs are allocated to SCPL and are treated as member contributions to White Cliffs. SCPL was allocated $2.0 million, $3.2 million and $0.9 million of such general and administrative expense during the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively. White Cliffs recorded corresponding member contributions from SCPL, since White Cliffs was not required to reimburse SCPL or SemGroup for these expenses.

Index to SemCrude Pipeline, L.L.C. Financial Statements

SEMCRUDE PIPELINE, L.L.C.
Balance Sheets
(In thousands)

	(unaudited) September 30, 2013	December 31, 2012
ASSETS		
Current assets:		
Cash and cash equivalents	$ 8	$ —
Total current assets	8	—
Investment in affiliate	228,076	138,970
Total assets	$ 228,084	$ 138,970
LIABILITIES AND MEMBER'S EQUITY		
Current liabilities:		
Payable to affiliate	$ 191	$ —
Total current liabilities	$ 191	$ —
Contingencies		
Total member's equity	$ 227,893	$ 138,970
Total liabilities and member's equity	$ 228,084	$ 138,970

The accompanying notes are an integral part of these unaudited financial statements.

SEMCRUDE PIPELINE, L.L.C.
Statements of Operations
(In thousands, unaudited)

	Nine Months Ended September 30, 2013	Nine Months Ended September 30, 2012
Revenues	$ —	$ —
Expenses:		
General and administrative	11	2
Gain on disposal	—	(3,500)
Total expenses	11	(3,498)
Earnings from equity method investments	31,886	25,053
Operating income	31,875	28,551
Net income	$ 31,875	$ 28,551

The accompanying notes are an integral part of these unaudited financial statements.

SEMCRUDE PIPELINE, L.L.C.
Statements of Changes in Member's Equity
(In thousands, unaudited)

	Member's Equity
Balance at December 31, 2011	**$143,259**
Net income	39,939
Net distributions to members	(44,228)
Balance at December 31, 2012	**138,970**
Net income	31,875
Net contributions from members	57,048
Balance at September 30, 2013	**$227,893**

The accompanying notes are an integral part of these unaudited financial statements.

SEMCRUDE PIPELINE, L.L.C.
Statements of Cash Flows
(In thousands, unaudited)

	Nine Months Ended September 30, 2013	Nine Months Ended September 30, 2012
Cash flows from operating activities:		
Net income	$ 31,875	$ 28,551
Adjustments to reconcile net income to net cash provided by operating activities:		
Gain on disposal	—	(3,500)
Net cash provided by operating activities	31,875	25,051
Cash flows from investing activities:		
Distributions in excess of equity earnings	7,550	5,508
Investment in affiliate	(96,656)	(1,500)
Proceeds from sale of affiliate	—	2,785
Net cash provided by (used in) investing activities	(89,106)	6,793
Cash flows from financing activities:		
Net contributions from (distributions to) members	57,239	(31,844)
Net cash used in financing activities	57,239	(31,844)
Net increase in cash and cash equivalents	8	—
Cash and cash equivalents at beginning of period	—	—
Cash and cash equivalents at end of period	$ 8	$ —

The accompanying notes are an integral part of these unaudited financial statements.

1. OVERVIEW

SemCrude Pipeline, L.L.C. ("SCPL") is a Delaware limited liability company, which is a subsidiary of SemGroup Corporation ("SemGroup") with one-third of its membership interest held indirectly through SemGroup's subsidiary Rose Rock Midstream, L.P. ("Rose Rock") and two-thirds owned directly by SemGroup. SCPL owns a 51% interest in White Cliffs Pipeline, L.L.C. ("White Cliffs"). SemGroup serves as manager of White Cliffs. White Cliffs owns a 527-mile crude oil pipeline with origination points in Platteville, Colorado and Healy, Kansas and a termination point in Cushing, Oklahoma.

SCPL generates substantially all of its earnings through its investment in White Cliffs. The other members of White Cliffs have substantive rights to participate in the management of White Cliffs. Because of this, SCPL accounts for White Cliffs under the equity method. The terms "we," "our," "us," "the Company" and similar language used in these notes to the financial statements refer to SemCrude Pipeline, L.L.C.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts and disclosures in the financial statements. Although management believes these estimates are reasonable, actual results could differ materially from these estimates.

These financial statements are unaudited. The balance sheet at December 31, 2012, is derived from audited financial statements. Certain reclassifications have been made to conform previously reported balances to the current presentation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTERCOMPANY ACCOUNTS – SCPL participates in SemGroup's cash management program. Under this program, cash distributed to SCPL by White Cliffs is distributed to SemGroup and Rose Rock on a regular basis based on their relative membership percentages; when SCPL uses cash for contributions to White Cliffs or for other purposes, SemGroup and Rose Rock transfer cash to SCPL to cover the payments based on their relative membership percentages. In addition, SemGroup incurs certain expenses on behalf of White Cliffs, which are allocated to SCPL. SCPL passes these costs to White Cliffs. However, as the other members of White Cliffs are not responsible for the payment of these costs, SCPL treats these costs as an equity contribution to White Cliffs.

SCPL records transactions with SemGroup and its other controlled subsidiaries, including Rose Rock, to intercompany accounts. When SCPL's intercompany accounts are in a net receivable position, the balance is reported as a reduction to equity on the balance sheet. When SCPL's intercompany accounts are in a net payable position, the balance is reported as a current liability on the balance sheet. In the statements of cash flows, SCPL reports the net change in the intercompany accounts as a financing cash flow within "net contributions from (distributions to) members". SCPL reports the net change in equity associated with these transactions as "net contributions from members" or "net distributions to members" in the statements of changes in member's equity.

SCPL's intercompany accounts were in a net payable position of $0.2 million at September 30, 2013. There was no balance at December 31, 2012. SCPL has reported this balance as a current liability on the balance sheet, as SCPL does not determine how or when this liability will be settled.

EQUITY METHOD INVESTMENTS – We account for an investment under the equity method when we have significant influence over, but not control of, the significant operating decisions of the investee. Under the equity method, we record in the statement of operations our share of the earnings or losses of the investee, with a corresponding adjustment to the investment balance on our balance sheet. When we receive a distribution from an equity method investee, we record a corresponding reduction to the investment balance.

INCOME TAXES – SCPL is a pass-through entity for federal and state income tax purposes. Our earnings are allocated to our members, who are responsible for any related income taxes. Because of this, no provision for income taxes is reported in the accompanying financial statements.

SUBSEQUENT EVENTS – SCPL has evaluated subsequent events for accrual or disclosure in these financial statements through December 20, 2013, which is the date these financial statements were issued.

On December 16, 2013, Rose Rock Midstream, L.P. ("RRMS") acquired an additional 33.33% of the outstanding membership interests in SemCrude Pipeline, L.L.C. from SemGroup in exchange for cash and equity interests in RRMS.

3. INVESTMENTS IN NON-CONSOLIDATED SUBSIDIARIES

White Cliffs

We account for our 51% membership of White Cliffs under the equity method, as the other members have substantive rights to participate in its management. Under the equity method, we do not report the individual assets and liabilities of White Cliffs on our balance sheets. Instead, our membership interest is reflected in one line as a noncurrent asset on our balance sheets. Certain summarized statement of operations information of White Cliffs for the nine months ended September 30, 2013 and September 30, 2012 is shown below (in thousands, unaudited):

	Nine Months Ended September 30, 2013		Nine Months Ended September 30, 2012	
Revenue	$	92,238	$	76,910
Operating, general and administrative expenses	$	14,433	$	11,382
Depreciation and amortization expense	$	14,150	$	14,964
Net income	$	63,642	$	50,564
Distributions paid to SCPL	$	39,436	$	30,561

The equity in earnings of White Cliffs for the nine months ended September 30, 2013 and September 30, 2012 reported in our statements of operations is less than 51% of the net income of White Cliffs for the same period. This is due to certain general and administrative expenses incurred by SemGroup in managing the operations of White Cliffs, which are allocated to SCPL, that the other members are not obligated to share. Such expenses are recorded by White Cliffs, and are allocated to our membership interest. White Cliffs recorded $1.2 million and $1.5 million of such general and administrative expense for the nine months ended September 30, 2013 and September 30, 2012, respectively.

In August 2012, the members of White Cliffs approved an expansion project to construct a 12” pipeline from Platteville, Colorado to Cushing, Oklahoma. The project is expected to cost approximately $300 million which will be funded by capital calls to members. SCPL’s funding requirement will be 51% of the total cost. SCPL has contributed approximately $97.8 million for project funding up through September 30, 2013, including $95.5 million for the nine months ended September 30, 2013 and estimate the expected remaining contributions to be $53.3 million, which will be made in 2014.

In September 2012, we received $3.5 million from the other members of White Cliffs related to the September 2010 exercise of their rights to purchase additional membership interests in White Cliffs. This gain is reported in gain on disposal in the statements of operations.

Index to White Cliffs Pipeline, L.L.C. Financial Statements

Independent Auditor's Report

Board of Directors
SemGroup Corporation
Tulsa, Oklahoma

We have audited the accompanying financial statements of White Cliffs Pipeline, L.L.C., which comprise the balance sheets as of December 31, 2012 and 2011, and the related statements of operations, changes in members' equity and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of White Cliffs Pipeline, L.L.C., as of December 31, 2012 and 2011, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ BDO USA, LLP

BDO USA, LLP
Dallas, Texas
March 1, 2013

WHITE CLIFFS PIPELINE, L.L.C.
Balance Sheets
(Dollars in thousands, except unit amounts)

	December 31, 2012	December 31, 2011
ASSETS		
Current assets:		
Cash and cash equivalents	$ 7,432	$ 4,410
Accounts receivable	10,273	5,961
Inventories	3,451	1,067
Other current assets	352	215
Total current assets	21,508	11,653
Property, plant and equipment, net	210,710	222,473
Goodwill	17,000	17,000
Other intangible assets (net of accumulated amortization of $27,631 and $20,927 at December 31, 2012 and 2011, respectively)	26,369	33,073
Total assets	$ 275,587	$ 284,199
LIABILITIES AND MEMBERS' EQUITY		
Current liabilities:		
Accounts payable	$ 108	$ 363
Accrued liabilities	3,304	2,896
Total current liabilities	3,412	3,259
Commitments and contingencies (Note 5)		
Members' equity (240,610 units at December 31, 2012 and 2011)	272,175	280,940
Total liabilities and members' equity	$ 275,587	$ 284,199

The accompanying notes are an integral part of these financial statements.

WHITE CLIFFS PIPELINE, L.L.C.
Statements of Operations
(Dollars in thousands)

	Year Ended December 31, 2012	Year Ended December 31, 2011	(unaudited) Three Months Ended December 31, 2010
Revenues	$108,125	$ 66,097	$ 13,619
Expenses:			
Costs of products sold, exclusive of depreciation and amortization shown below	698	902	258
Operating	11,957	8,461	2,144
General and administrative	2,166	3,389	900
Depreciation and amortization	19,963	20,842	5,680
Total expenses	34,784	33,594	8,982
Operating income	73,341	32,503	4,637
Other income, net	—	6	8
Net income	$ 73,341	$ 32,509	$ 4,645

The accompanying notes are an integral part of these financial statements.

WHITE CLIFFS PIPELINE, L.L.C.
Statements of Changes in Members' Equity
(Dollars in thousands)

	Members' Equity
Balance at September 30, 2010 (unaudited)	$303,918
Net income (unaudited)	4,645
Member distributions (unaudited)	(11,309)
Member contributions (unaudited)	867
Balance at December 31, 2010 (unaudited)	298,121
Net income	32,509
Member distributions	(53,842)
Member contributions	4,152
Balance at December 31, 2011	280,940
Net income	73,341
Member distributions	(87,283)
Member contributions	5,177
Balance at December 31, 2012	$272,175

The accompanying notes are an integral part of these financial statements.

WHITE CLIFFS PIPELINE, L.L.C.
Statements of Cash Flows
(Dollars in thousands)

	Year Ended December 31, 2012	Year Ended December 31, 2011	(unaudited) Three Months Ended December 31, 2010
Cash flows from operating activities:			
Net income	$ 73,341	$ 32,509	$ 4,645
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	19,963	20,842	5,680
Loss on disposal of long-lived assets	4	9	—
Changes in operating assets and liabilities:			
Decrease (increase) in accounts receivable	(4,312)	(1,605)	269
Decrease (increase) in other current assets	(2,521)	(1,134)	(4)
Increase (decrease) in accounts payable and accrued liabilities	153	(564)	(316)
Net cash provided by operating activities	86,628	50,057	10,274
Cash flows from investing activities:			
Capital expenditures	(1,504)	(1,250)	(55)
Proceeds from sale of long-lived assets	4	—	—
Net cash used in investing activities	(1,500)	(1,250)	(55)
Cash flows from financing activities:			
Member distributions	(87,283)	(53,842)	(11,309)
Member contributions	5,177	4,152	867
Net cash used in financing activities	(82,106)	(49,690)	(10,442)
Net increase (decrease) in cash and cash equivalents	3,022	(883)	(223)
Cash and cash equivalents at beginning of period	4,410	5,293	5,516
Cash and cash equivalents at end of period	$ 7,432	$ 4,410	$ 5,293

The accompanying notes are an integral part of these financial statements.

WHITE CLIFFS PIPELINE, L.L.C.
Notes to Financial Statements
(Information as of December 31, 2010 and for the three months then ended is unaudited)

1. OVERVIEW

White Cliffs Pipeline, L.L.C. ("White Cliffs") is a Delaware limited liability company. White Cliffs owns a 527-mile crude oil pipeline with origination points in Platteville, Colorado and Healy, Kansas and a termination point in Cushing, Oklahoma.

SemGroup Corporation ("SemGroup") owns a 51% interest in White Cliffs and serves as its manager. Prior to September 30, 2010, SemGroup owned approximately 99% of White Cliffs. At the end of September 2010, the other members exercised certain rights to purchase additional membership interests, and SemGroup's membership interest was reduced to 51%. Subsequent to purchasing these additional membership interests, the other members gained substantive rights to participate in the management of White Cliffs. Because of this, SemGroup deconsolidated White Cliffs on September 30, 2010 and began accounting for it under the equity method. The accompanying financial statements include the results of operations of White Cliffs subsequent to the date that SemGroup began accounting for it under the equity method.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts and disclosures in the financial statements. Although management believes these estimates are reasonable, actual results could differ materially from these estimates.

The accompanying financial statements as of December 31, 2012 and 2011 and for the two years then ended and related notes have been audited. The accompanying financial statements as of December 31, 2010 and for the three months then ended and related notes are unaudited.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS — Cash includes currency on hand and demand and time deposits with banks or other financial institutions. Cash equivalents include highly liquid investments with maturities of three months or less at the date of purchase. Balances at financial institutions may exceed federally insured limits.

ACCOUNTS RECEIVABLE — Accounts receivable are reported net of the allowance for doubtful accounts. White Cliffs' assessment of the allowance for doubtful accounts is based on several factors, including the overall creditworthiness of its customers, existing economic conditions, and the amount and age of past due accounts. Receivables are considered past due if full payment is not received by the contractual due date. Past due accounts are written off against the allowance for doubtful accounts only after all collection attempts have been exhausted.

INVENTORIES — Inventories primarily consist of crude oil. Inventories are valued at the lower of cost or market, with cost generally determined using the weighted-average method. The cost of inventory includes applicable transportation costs.

PROPERTY, PLANT AND EQUIPMENT — Property, plant and equipment is recorded at cost. White Cliffs capitalizes costs that extend or increase the future economic benefits of property, plant and equipment, and expenses maintenance costs that do not. When assets are disposed of, their cost and related accumulated depreciation are removed from the balance sheet, and any resulting gain or loss is recorded within operating expenses in the statements of operations.

Depreciation is calculated primarily on the straight-line method over the following estimated useful lives:

Pipelines and related facilities	20 years
Storage and terminal facilities	10 –25 years
Other property and equipment	3 – 7 years

GOODWILL – White Cliffs tests goodwill for impairment each year as of October 1, or more often if circumstances warrant, by estimating the fair value of the asset group to which the goodwill relates and comparing this fair value to the net book value of the asset group. If fair value is less than net book value, White Cliffs estimates the implied fair value of goodwill, reduces the book value of the goodwill to the implied fair value, and records a corresponding impairment loss.

For the October 1, 2012 goodwill impairment test, White Cliffs developed estimates of cash flows for the next nine years, and also developed an estimated terminal value. White Cliffs discounted the estimated cash flows to present value using a rate of 10.5%. No impairment was recorded for the period.

During September 2011, the Financial Accounting Standards Board issued Accounting Standards Update No. 2011-08, "Testing Goodwill for Impairment". This Accounting Standards Update is designed to simplify how entities test goodwill for impairment. Under the new standard, an entity may first assess qualitative factors to determine whether it is more likely than

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

not that the fair value of an asset group is less than the carrying amount, for the purpose of determining whether it is necessary to estimate the fair value of the asset group to which the goodwill relates. We adopted this standard in 2012 without material impact to the financial statements. However, we did not elect to perform the qualitative assessment for the 2012 impairment testing.

IMPAIRMENT OF LONG-LIVED ASSETS – We test long-lived asset groups for impairment when events or circumstances indicate that the net book value of the asset group may not be recoverable. We test an asset group for impairment by estimating the undiscounted cash flows expected to result from its use and eventual disposition. If the estimated undiscounted cash flows are lower than the net book value of the asset group, we then estimate the fair value of the asset group and record a reduction to the net book value of the assets and a corresponding impairment loss.

CONTINGENT LOSSES – White Cliffs records a liability for a contingent loss when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated. White Cliffs records attorneys' fees incurred in connection with a contingent loss at the time the fees are incurred, and does not record liabilities for attorneys' fees that are expected to be incurred in the future.

ASSET RETIREMENT OBLIGATIONS – Asset retirement obligations include legal or contractual obligations associated with the retirement of long-lived assets, such as requirements to incur costs to dispose of equipment or to remediate the environmental impacts of the normal operation of the assets. White Cliffs records liabilities for asset retirement obligations when a known obligation exists under current law or contract and when a reasonable estimate of the value of the liability can be made.

REVENUE RECOGNITION – Revenue for the transportation of product is recognized upon delivery of the product to its destination.

LINE LOSS DEDUCTIONS AND INVENTORY – The White Cliffs tariff allows White Cliffs to retain a pipeline loss allowance (PLA) in the amount of two-tenths of one percent of any customer product placed in the system. The PLA is intended to compensate for expenses associated with product shrinkage and evaporation. If the PLA exceeds the actual amount of product loss, White Cliffs is entitled to sell the product overage for its own gain. The PLA is recorded to revenue and inventory in the month in which the shipment occurs. Gains or losses resulting from actual product overages or shortages are also recorded to cost of products sold and inventory during the month the overage or shortage occurs.

White Cliffs recorded $3.1 million, $2.0 million and $0.4 million of revenue related to PLA during the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively. White Cliffs recorded a reduction of cost of products sold due to actual product overages of $0.1 million for the year ended December 31, 2012 and $0.9 million and $0.3 million in cost of products sold related to the actual product shortages during the year ended December 31, 2011 and the three months ended December 31, 2010, respectively. White Cliffs sold $0.8 million of inventory during the year ended December 31, 2012 to Rose Rock Midstream L.P., a subsidiary of SemGroup. There were no sales of inventory for the year ended December 31, 2011 and the three months ended December 31, 2010.

INCOME TAXES - White Cliffs is a pass-through entity for federal and state income tax purposes. Its earnings are allocated to its members, who are responsible for any related income taxes. Because of this, no provision for income taxes is reported in the accompanying financial statements.

SUBSEQUENT EVENTS - White Cliffs has evaluated subsequent events for accrual or disclosure in these financial statements through March 1, 2013, which is the date these financial statements were issued.

WHITE CLIFFS PIPELINE, L.L.C.
Notes to Financial Statements
(Information as of December 31, 2010 and for the three months then ended is unaudited)

3. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consists of the following (in thousands):

	December 31, 2012	December 31, 2011
Land	$ 12,649	$ 12,649
Pipelines and related facilities	233,466	233,113
Storage and terminal facilities	1,830	1,830
Other property and equipment	1,662	1,581
Construction-in-progress	1,273	218
Property, plant and equipment, gross	250,880	249,391
Accumulated depreciation	(40,170)	(26,918)
Property, plant and equipment, net	$ 210,710	$ 222,473

White Cliffs recorded depreciation expense of $13.3 million, $13.1 million and $3.3 million for the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively.

4. OTHER INTANGIBLE ASSETS

Other intangible assets consist of customer relationships. They are generally amortized on an accelerated basis over the estimated period of benefit and may be subject to impairments in the future if we are unable to maintain the relationships with the customers to which the assets relate. The following table shows the changes in the other intangible asset balances (in thousands):

Balance, September 30, 2010	$43,267
Amortization	(2,419)
Balance, December 31, 2010	40,848
Amortization	(7,775)
Balance, December 31, 2011	33,073
Amortization	(6,704)
Balance, December 31, 2012	$26,369

White Cliffs estimates that future amortization of other intangible assets will be as follows (in thousands):

For the year ending:	
December 31, 2013	$ 5,567
December 31, 2014	4,759
December 31, 2015	4,069
December 31, 2016	3,478
December 31, 2017	2,972
Thereafter	5,524
Total estimated amortization expense	$26,369

5. COMMITMENTS AND CONTINGENCIES

Environmental

White Cliffs may from time to time experience leaks of petroleum products from its facilities, as a result of which it may incur remediation obligations or property damage claims. In addition, White Cliffs is subject to numerous environmental regulations. Failure to comply with these regulations could result in the assessment of fines or penalties by regulatory authorities.

Asset retirement obligations

We may be subject to removal and restoration costs upon retirement of our facilities. However, we are unable to predict when, or if, our pipelines, storage tanks and related facilities would become completely obsolete and require decommissioning. Accordingly, we have not recorded a liability or corresponding asset, as both the amount and timing of such potential future costs are indeterminable.

Other matters

White Cliffs is a party to various other claims, legal actions, and complaints arising in the ordinary course of business. In the opinion of management, the ultimate resolution of these claims, legal actions, and complaints, after consideration of amounts accrued, insurance coverage, and other arrangements, will not have a material adverse effect on White Cliffs' combined financial position, results of operations or cash flows. However, the outcome of such matters is inherently uncertain, and estimates of our consolidated liabilities may change materially as circumstances develop.

Leases

White Cliffs has entered into operating lease agreements for office space, office equipment, land, trucks and tank storage. Future minimum payments required under operating leases that have initial or remaining non-cancellable lease terms in excess of one year at December 31, 2012, are as follows (in thousands):

Years ending:	
December 31, 2013	$2,957
December 31, 2014	2,329
December 31, 2015	1,671
December 31, 2016	1,350
December 31, 2017	1,050
Thereafter	263
Total future minimum lease payments	$9,620

White Cliffs recorded lease and rental expenses of $2.2 million, $1.9 million and $0.4 million for the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively.

6. RELATED PARTY TRANSACTIONS

Revenues

All of White Cliffs' revenues for the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010 were generated from five customers, four of which are related parties. Revenues by customer are summarized below (in thousands):

6. RELATED PARTY TRANSACTIONS, Continued

	Year Ended December 31, 2012	Year Ended December 31, 2011	Three Months Ended December 31, 2010
Customer A (related party)	$ 50,485	$ 34,972	$ 7,729
Customer B (related party)	38,408	24,352	5,508
Customer C (related party)	7,780	4,204	—
Customer D	7,499	549	—
Product Sales to Affiliate	835	—	—
Line loss deduction revenue	3,118	2,020	382
Total revenue	$ 108,125	$ 66,097	$ 13,619

Accounts receivable are summarized below (in thousands):

	December 31, 2012	December 31, 2011
Customer A (related party)	$ 5,004	$ 2,855
Customer B (related party)	4,020	2,260
Customer C (related party)	541	138
Customer D	708	708
Total accounts receivable	$ 10,273	$ 5,961

Transactions with SemGroup Corporation

White Cliffs leases storage capacity from SemGroup and pays SemGroup a fee for management services. White Cliffs paid SemGroup $2.5 million, $2.2 million and $0.5 million for such services during the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively.

SemGroup incurs certain general and administrative expenses on behalf of White Cliffs that SemGroup does not charge to White Cliffs. White Cliffs recorded $2.0 million, $3.2 million and $0.9 million of such general and administrative expense during the years ended December 31, 2012 and 2011 and the three months ended December 31, 2010, respectively. White Cliffs recorded corresponding member contributions from SemGroup, since White Cliffs was not required to reimburse SemGroup for these expenses.

In August 2012, the members of White Cliffs approved an expansion project to construct a 12” pipeline from Platteville, Colorado to Cushing, Oklahoma. The project is expected to cost approximately $300 million which will be funded by capital calls to members. SemGroup’s funding requirement will be 51% of the total cost. SemGroup contributed approximately $2.3 million for project funding in the fourth quarter of 2012 and is expected to contribute $119 million and $30 million in 2013 and 2014, respectively. The other members of White Cliffs contributed approximately $2.2 million in the fourth quarter of 2012 and are expected to contribute $115 million and $28 million in 2013 and 2014, respectively.

EXHIBIT 99.5

ROSE ROCK MIDSTREAM, L.P.
Unaudited Pro Forma Condensed Consolidated Financial Statements

On December 16, 2013, Rose Rock Midstream, L.P. (“RRMS”) purchased from SemGroup Corporation (“SemGroup”) a one-third interest in SemCrude Pipeline, L.L.C. (“SCPL”), a subsidiary of SemGroup, in exchange for cash, limited partner common units and an increase in the capital account of the general partner, pursuant to a Contribution Agreement entered into on December 12, 2013. This transaction increased RRMS’ membership interest in SCPL to two-thirds. RRMS had acquired its initial one-third ownership interest through a similar transaction on January 11, 2013. Subsequent to the December 16, 2013 transaction, RRMS will consolidate SCPL and reflect a one-third noncontrolling interest representing the membership interest retained by SemGroup.

The accompanying unaudited pro forma condensed consolidated financial statements of RRMS have been prepared in accordance with Article 11 of Regulation S-X. The accompanying unaudited pro forma condensed consolidated balance sheet reflects the transaction with SemGroup as if it had occurred on September 30, 2013. The accompanying unaudited pro forma condensed consolidated statement of operations for the nine months ended September 30, 2013 reflects the December 16, 2013 transaction with SemGroup as if it had occurred on January 1, 2012. The accompanying unaudited pro forma condensed consolidated statement of operations for the year ended December 31, 2012 reflects the January 11, 2013 and December 16, 2013 transactions as if they had occurred on January 1, 2012. The terms “we”, “our”, “us”, and similar language used in these unaudited pro forma condensed consolidated financial statements refer to RRMS and its subsidiaries.

These unaudited pro forma condensed consolidated financial statements have been derived from our historical financial statements, which are included in our quarterly report on Form 10-Q for the quarter ended September 30, 2013 and our annual report on Form 10-K for the year ended December 31, 2012. These unaudited pro forma condensed consolidated financial statements should be read in conjunction with our historical financial statements and related notes thereto.

These unaudited pro forma condensed consolidated financial statements are provided for illustrative purposes only and do not purport to represent what our actual results of operations or financial position would have been if the transaction(s) had occurred on the dates assumed, nor are they necessarily indicative of our future operating results or financial position. However, the pro forma adjustments shown in these unaudited pro forma condensed consolidated financial statements reflect estimates and assumptions that we believe to be reasonable.

ROSE ROCK MIDSTREAM, L.P.
Unaudited Pro Forma Condensed Consolidated Balance Sheet
as of September 30, 2013
(in thousands, except unit amounts)

	as of September 30, 2013		
	Historical	Pro Forma adjustments	Pro Forma
ASSETS			
Current assets:			
Cash and cash equivalents	$ 1,914	$ 8(a)	$ 1,922
Accounts receivable	257,901	—	257,901
Receivable from affiliates	178	—	178
Inventories	32,720	—	32,720
Other current assets	1,587	—	1,587
Total current assets	294,300	8	294,308
Property, plant and equipment (net of accumulated depreciation of $45,657 at September 30, 2013)	313,193	—	313,193
Equity method investment	77,449	150,627(a)	228,076
Goodwill	27,261	—	27,261
Other intangible assets (net of accumulated amortization of $258 at September 30, 2013)	5,760	—	5,760
Other noncurrent assets, net	4,776	—	4,776
Total assets	$722,739	$150,635	$873,374
LIABILITIES AND PARTNERS' CAPITAL			
Current liabilities:			
Accounts payable	$237,010	$ —	$237,010
Payable to affiliates	6,298	191(a)	6,489
Accrued liabilities	7,426	—	7,426
Other current liabilities	3,757	—	3,757
Total current liabilities	254,491	191	254,682
Long-term debt	85,043	173,138(b)	258,181
Commitments and contingencies			
Rose Rock Midstream, L.P. partners' capital:			
Common units – public (13,753,872 units issued and outstanding at September 30, 2013)	252,360	(90,613)(c)	161,747
Common units – SemGroup (2,889,709 units issued and outstanding at September 30, 2013)	53,598	25,528(c)	79,126
Subordinated units – SemGroup (8,389,709 units issued and outstanding at September 30, 2013)	51,304	(55,468)(c)	(4,164)
Class A units—SemGroup (1,250,000 units issued and outstanding at September 30, 2013)	18,008	23,868(c)	41,876
General partner	7,935	(1,973)(c)	5,962
Total Rose Rock Midstream, L.P. partners' capital	383,205	(98,658)	284,547
Noncontrolling interests in consolidated subsidiaries	—	75,964(a)	75,964
Total equity	383,205	(22,694)	360,511
Total liabilities and equity	$722,739	$150,635	$873,374

ROSE ROCK MIDSTREAM, L.P.
Unaudited Pro Forma Condensed Consolidated Statement of Income
Nine Months Ended September 30, 2013
(in thousands, except per unit amounts)

	Nine Months Ended September 30, 2013		
	Historical	Pro Forma adjustments	Pro Forma
Revenues, including revenues from affiliates:			
Product	$473,594	$ —	$473,594
Service	40,891	—	40,891
Other	—	—	—
Total revenues	514,485	—	514,485
Expenses, including expenses from affiliates:			
Costs of products sold, exclusive of depreciation and amortization	446,507	—	446,507
Operating	20,473	—	20,473
General and administrative	9,961	11(d)	9,972
Depreciation and amortization	11,327	—	11,327
Total expenses	488,268	11	488,279
Earnings from equity method investment	10,431	21,455(d)	31,886
Operating income	36,648	21,444	58,092
Other expenses:			
Interest expense	6,121	5,194(e)	11,315
Other expense (income)	(12)	—	(12)
Total other expenses	6,109	5,194	11,303
Net income	30,539	16,250(d)	46,789
Less: net income attributable to noncontrolling interests	—	10,625(d)	10,625
Net income attributable to partners	$ 30,539	$ 5,625	$ 36,164
Net income allocated to general partner	$ 850	$ 112(f)	$ 962
Net income allocated to common unitholders	$ 18,329	$ 3,439(f)	$ 21,768
Net income allocated to subordinated unitholders	$ 11,323	$ 1,569(f)	$ 12,892
Net income allocated to Class A unitholders	$ 37	$ 505(f)	$ 542
Earnings per limited partner unit:			
Common unit (basic)	$ 1.46		$ 1.55
Common unit (diluted)	$ 1.45		$ 1.54
Subordinated unit (basic and diluted)	$ 1.35		$ 1.54
Class A unit (basic and diluted)	$ 0.03		$ 0.22
Basic weighted average number of limited partner units outstanding:			
Common units	12,587	1,500(g)	14,087
Subordinated units	8,390	—	8,390
Class A units	1,200	1,250(g)	2,450
Diluted weighted average number of limited partner units outstanding:			
Common units	12,621	1,500(g)	14,121
Subordinated units	8,390	—	8,390
Class A units	1,200	1,250(g)	2,450

ROSE ROCK MIDSTREAM, L.P.
Unaudited Pro Forma Condensed Consolidated Statement of Income
Year Ended December 31, 2012
(in thousands, except per unit amounts)

	Year Ended December 31, 2012		
	Historical	Pro Forma adjustments	Pro Forma
Revenues, including revenues from affiliates:			
Product	$ 576,158	$ —	$576,158
Service	44,318	—	44,318
Other	(59)	—	(59)
Total revenues	620,417	—	620,417
Expenses, including expenses from affiliates:			
Costs of products sold, exclusive of depreciation and amortization	546,966	—	546,966
Operating	23,302	—	23,302
General and administrative	12,083	2(h)	12,085
Depreciation and amortization	12,131	—	12,131
Gain on disposal	—	(3,500)(h)	(3,500)
Total expenses	594,482	(3,498)	590,984
Earnings from equity method investment	—	36,439(h)	36,439
Operating income	25,935	39,937	65,872
Other expenses:			
Interest expense	1,912	13,441(e)	15,353
Other expense (income)	69	—	69
Total other expenses	1,981	13,441	15,422
Net income	23,954	26,496(h)	50,450
Less: net income attributable to noncontrolling interests	—	13,312(h)	13,312
Net income attributable to partners	$ 23,954	$ 13,184	$ 37,138
Net income allocated to general partner	$ 479	$ 264(f)	$ 743
Net income allocated to common unitholders	$11,737.5	$ 8,286(f)	$ 20,024
Net income allocated to subordinated unitholders	$11,737.5	$ 3,861(f)	$ 15,599
Net income (loss) allocated to Class A unitholders	$ —	$ 773(f)	$ 773
Earnings per limited partner unit:			
Common unit (basic)	$ 1.40		$ 1.50
Common unit (diluted)	$ 1.40		$ 1.49
Subordinated unit (basic and diluted)	$ 1.40		$ 1.86
Class A unit (basic and diluted)	$ —		$ 0.31
Basic weighted average number of limited partner units outstanding:			
Common units	8,390	5,000(g)	13,390
Subordinated units	8,390	—	8,390
Class A units	—	2,500(g)	2,500
Diluted weighted average number of limited partner units outstanding:			
Common units	8,406	5,000(g)	13,406
Subordinated units	8,390	—	8,390
Class A units	—	2,500(g)	2,500

These pro forma financial statements do not include the impact of $1.4 million of transaction related costs.

(a) Represents adjustments to consolidate SemCrude Pipeline, L.L.C. at September 30, 2013. In January 2013, RRMS purchased a one-third interest in SemCrude Pipeline, L.L.C. The purchase of an incremental one-third gives RRMS a controlling two-thirds interest in SemCrude Pipeline, L.L.C. Therefore, SemCrude Pipeline, L.L.C. will be consolidated by RRMS with a one-third noncontrolling interest. The sale of the interest in SemCrude Pipeline, L.L.C. is a transaction between SemGroup and its consolidated subsidiary, RRMS, and is accounted for as a transaction between entities under common control. Therefore, the assets received by RRMS are recorded at the parent company book value and any excess purchase price is treated as an equity transaction.

(b) RRMS borrowed $173.1 million on its revolving credit facility to fund the purchase.

(c) Partners' capital accounts reflect the issuance of 1.5 million limited partner common units valued at $54.5 million to SemGroup (based on December 11, 2013 closing price of $36.30), 1.25 million Class A units for $40.3 million ($36.30 per unit discounted for the expected forbearance period) to SemGroup and a general partner contribution of $1.9 million to maintain its 2% ownership interest and a reduction of equity of $193.9 million shared pro-rata by the owners, which represents the excess of the purchase price of the one-third interest in SemCrude Pipeline, L.L.C. in excess of the book value at September 30, 2013.

(d) Represents adjustment to consolidate SemCrude Pipeline, L.L.C. for the nine months ended September 30, 2013 and reflect a one-third noncontrolling interest for the ownership retained by SemGroup.

(e) Interest expense adjustment for nine months ended September 30, 2013 assumes that debt incurred in the purchase of the one-third interest in SemCrude Pipeline, L.L.C. was outstanding since January 1, 2012 at a rate of 4.0%, based on the initial borrowing rate at close of the transaction. Interest expense adjustment for the year ended December 31, 2012 assumes that debt incurred in the January 11, 2013 transaction of $130.3 million and the December 13, 2013 transaction of $173.1 million was outstanding since January 1, 2012 at rates of 5.0% and 4.0%, respectively, based on the initial borrowing rates at close of the respective transactions.

(f) Under the two-class method, net income related to declared distributions on current period earnings are first allocated to their respective classes of equity and the remaining earnings are then allocated based on ownership. Adjustments to allocation of net income do not assume any change in the historical amount of distributions declared in either the amount or the units receiving distributions. The remaining amount of pro forma net income has been allocated, after reduction for the allocation of historical distributions declared, based on the pro forma class and number of units outstanding after the transaction.

The following table shows distributions declared and paid (in thousands, except for per unit amounts):

				SemGroup					
Quarter Ended	**Record Date**	**Payment Date**	**Distribution per Unit**	**General Partner**	**Incentive Distri-butions**	**Common Units**	**Subord-inated Units**	**Common Units-Public**	**Total Distributions**
December 31, 2011	February 3, 2012	February 13, 2012	$ 0.0670	$ 23	$ —	$ 93	$ 561	$ 470	$ 1,147
March 31, 2012	May 7, 2012	May 15, 2012	$ 0.3725	$ 128	$ —	$ 517	$ 3,125	$ 2,607	$ 6,377
June 30, 2012	August 6, 2012	August 14, 2012	$ 0.3825	$ 131	$ —	$ 532	$ 3,209	$ 2,678	$ 6,550
September 30, 2012	November 5, 2012	November 14, 2012	$ 0.3925	$ 134	$ —	$ 545	$ 3,294	$ 2,748	$ 6,721
December 31, 2012	February 4, 2013	February 14, 2013	$ 0.4025	$ 167	$ —	$ 1,163	$ 3,377	$ 3,624	$ 8,331
March 31, 2013	May 6, 2013	May 15, 2013	$ 0.4300	$ 179	$ 41	$ 1,242	$ 3,607	$ 3,872	$ 8,941
June 30, 2013	August 5, 2013	August 14, 2013	$ 0.4400	$ 183	$ 72	$ 1,271	$ 3,692	$ 3,962	$ 9,180
September 30, 2013	November 5, 2013	November 14, 2013	$ 0.4500	$ 232	$ 127	$ 1,301	$ 3,775	$ 6,189	$ 11,624

(g) Adjustment reflects the impact to the weighted average number of shares outstanding for basic and diluted earnings per unit based on the number of common limited partner and Class A units issued in connection with the transactions. The adjustment for the year ended December 31, 2012 includes the units issued in connection with the December 13, 2013 transaction, as detailed above, and includes 3.5 million common units and 1.25 million Class A units issued in connection with the January 11, 2013 transaction.

(h) Represents adjustments to consolidated SemCrude Pipeline, L.L.C. for the year ended December 31, 2012 and reflect a one-third noncontrolling interest for the ownership retained by SemGroup. The year ended December 31, 2012 includes a $3.5 million gain on disposal. The gain represents the receipt of additional proceeds in 2012 related to the September 2010 disposal of a portion of the SemCrude Pipeline, L.L.C. equity interest in White Cliffs Pipeline, L.L.C.