

## GRANTOR LETTER

Tax Year Ended: 12/31/14

<b>SEM GROUP LITIGATION TRUST</b> <b>PO BOX 71840</b> <b>RICHMOND VA 23255-1840</b>
<b>Trust Tax ID Number: 27-6323471</b>

THE FOLLOWING INCOME AND DEDUCTIONS SHOULD BE REPORTED ON THE INCOME TAX RETURNS FOR THE GRANTOR, IF REQUIRED.

FEDERAL INFORMATION	
INCOME	
INTEREST INCOME	\$ 0
OTHER INCOME	\$ 0
DEDUCTIONS	
OTHER DEDUCTIONS PROFESSIONAL AND ADMINISTRATIVE EXPENSES	\$ 0

This Grantor Letter relates to ownership interest in the SemGroup Litigation Trust.

You should consult your tax advisor to determine the tax consequences of an Initial Distribution received in November/December 2014. The Grantor Letter provides information regarding the Tax Items (if any) of the Trust that should be reported on a Beneficiary's return(s). This Grantor Letter should be provided to the Beneficiary's tax return preparer or your corporate Tax Department. You should also consult your own tax advisor to determine how this affects you.

This information does not constitute legal or income tax advice. You should consult your income tax adviser to determine what impact, if any, this information may have on your federal and/or local income tax situation for the current, past, or future tax years.

Any questions regarding this information may be directed to Frederick G. Kraegel, SemGroup Litigation Trust, P.O. Box 71840, Richmond, Virginia 23255-1840, [fkraegel@parhamllc.com](mailto:fkraegel@parhamllc.com), or (804) 363-5010.