

Calumet Specialty Products Partners, L.P.  
Form 8-K/A  
September 07, 2011

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**  
**FORM 8-K/A**  
**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): July 25, 2011**

**CALUMET SPECIALTY PRODUCTS PARTNERS, L.P.**

(Exact name of registrant as specified in its charter)

**DELAWARE**

**000-51734**

**37-1516132**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer  
Identification No.)

**2780 Waterfront Pkwy E. Drive**  
**Suite 200**  
**Indianapolis, Indiana**

**46214**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code **(317) 328-5660**

(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**

As previously disclosed, on July 25, 2011, Calumet Specialty Products Partners, L.P., a Delaware limited partnership ( Calumet ), entered into a definitive agreement with Murphy Oil Corporation, a Delaware corporation ( Murphy Oil ), to acquire its refinery in Superior, Wisconsin and certain associated operating assets and inventories and related businesses. The assets to be acquired (collectively, the Superior Business ) include:

A refinery with crude oil throughput capacity of approximately 45,000 barrels per day that produces gasoline, diesel, asphalt, bunker fuel and specialty petroleum products that are marketed in the Midwest region of the United States, including the surrounding border states, and Canada;

A distribution network for fuel and asphalt products operated through various owned and leased terminals located in Wisconsin, Minnesota and Utah and associated inventories and logistics assets located at each of the terminals; and

Murphy Oil s SPUR branded gasoline wholesale franchise business.

This Amendment No. 1 amends the Current Report on Form 8-K filed by Calumet with the Securities and Exchange Commission on July 28, 2011 to provide the financial statement information required by Item 9.01 of Form 8-K, which was excluded from the initial filing in reliance on Item 9.01(a)(4) of Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

**(a) Financial statements of business acquired.**

The audited financial statements of the Superior Business at December 31, 2010 and 2009 and for the years ended December 31, 2010, 2009 and 2008, the notes related thereto and the Independent Auditors Report issued by KPMG LLP, independent auditors, as well as the unaudited financial statements of the Superior Business at June 30, 2011 and for the six-month periods ended June 30, 2011 and 2010 and the notes related thereto, are filed as Exhibit 99.1 to this Current Report on Form 8-K and are incorporated herein by reference.

**(b) Pro forma financial information.**

The unaudited pro forma consolidated financial statements of Calumet at June 30, 2011, for the year ended December 31, 2010 and for the six months ended June 30, 2011 and the notes related thereto are filed as Exhibit 99.2 to this Current Report on Form 8-K and are incorporated herein by reference.

**(d) Exhibits.**

**Exhibit**

**Number**

**Description**

- |      |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 23.1 | Consent of KPMG LLP                                                                                                                                                                                                                                                                                                                                                                                                              |
| 99.1 | Audited financial statements of the Superior Business at December 31, 2010 and 2009 and for the years ended December 31, 2010, 2009 and 2008, the notes related thereto and the Independent Auditors Report issued by KPMG LLP, independent auditors, and the unaudited financial statements of the Superior Business at June 30, 2011 and for the six-month periods ended June 30, 2011 and 2010 and the notes related thereto. |
| 99.2 | Unaudited pro forma consolidated financial statements of Calumet at June 30, 2011, for the year ended December 31, 2010 and for the six months ended June 30, 2011 and the notes related thereto.                                                                                                                                                                                                                                |

**Signature**

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.

**CALUMET SPECIALITY PRODUCTS  
PARTNERS, L.P.**

By: CALUMET GP, LLC,  
its general partner

Date: September 7, 2011

By: /s/ R. Patrick Murray, II  
Name: R. Patrick Murray, II  
Title: Vice President, Chief Financial  
Officer and Secretary

**Exhibit Index**

**Exhibit**

**Number Description**

- 23.1 Consent of KPMG LLP
- 99.1 Audited financial statements of the Superior Business at December 31, 2010 and 2009 and for the years ended December 31, 2010, 2009 and 2008, the notes related thereto and the Independent Auditors' Report issued by KPMG LLP, independent auditors, and the unaudited financial statements of the Superior Business at June 30, 2011 and for the six-month periods ended June 30, 2011 and 2010 and the notes related thereto.
- 99.2 Unaudited pro forma consolidated financial statements of Calumet at June 30, 2011, for the year ended December 31, 2010 and for the six months ended June 30, 2011 and the notes related thereto.