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Melissa Kristen Jester mjester@velaw.com
Tel 214.220.7853 Fax 214.999.7853

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March 17, 2009

VIA CERTIFIED MAIL-RRR

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

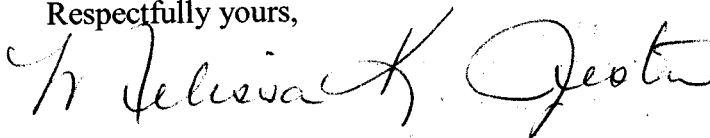
Re: Calumet GP, LLC; EIN: 36-4579817
Statement Pursuant to Department of Labor Regulation § 2520.104-23

Dear Secretary of Labor:

This letter is intended to serve as the statement required under Department of Labor regulation § 2520.104-23 with respect to the above listed employer, who intends to utilize the alternative method of compliance under the Employee Retirement Income Security Act of 1974, as amended, available for plans established for certain select employees. The employer, who is also the general partner of Calumet Specialty Products Partners, L.P. ("*Calumet Partners*"), recently established an unfunded pension plan effective January 1, 2009, and amended an existing long-term incentive plan effective January 22, 2009, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees that provide services to both the employer and/or Calumet Partners. The statement regarding these plans is enclosed for your records.

If you have any questions please feel free to contact me.

Respectfully yours,



Melissa Kristen Jester

Enclosure

cc:

Dallas 1518968v.3

Vinson & Elkins LLP Attorneys at Law
Austin Beijing Dallas Dubai Hong Kong Houston
London Moscow New York Shanghai Tokyo Washington

Trammell Crow Center, 2001 Ross Avenue, Suite 3700
Dallas, TX 75201-2975
Tel 214.220.7700 Fax 214.220.7716 www.velaw.com

**STATEMENT PURSUANT TO
DEPARTMENT OF LABOR REGULATION
SECTION 2520.104-23**

March 17, 2009

1. Name and Address of Employer and Employer Identification Number:

Calumet GP, LLC
2780 Waterfront Pkwy E. Drive
Suite 200
Indianapolis, Indiana 46214
EIN: 36-4579817

2. Calumet has established the following unfunded plan, and amended an existing long-term incentive plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

- a. **Name of Plan:** Calumet Specialty Products Partners, L.P. Executive Deferred Compensation Plan

Number of Participants: 20

- b. **Name of Plan:** Calumet GP, LLC Long-Term Incentive Plan

Number of Participants: 32

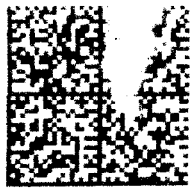
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Vinson & Elkins LLP Attorneys at Law
Trammell Crow Center, 2001 Ross Avenue, Suite 3700, Dallas, Texas 75201-2975
Melissa Kristen Jester

Vinson & Elkins



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