



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

Willie C. Chiang  
Chief Executive Officer  
Plains All American Pipeline, L.P.  
333 Clay Street  
Suite 1600  
Houston, TX 77002

**Re: PLAINS ALL AMERICAN PIPELINE LP**  
**Registration Statement on Form S-3**  
**Filed October 4, 2022**  
**File No. 333-267725**

Dear Willie C. Chiang:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Kevin Dougherty, Staff Attorney, at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Oelman, Esq.