

Mail Stop 3561

July 27, 2009

By Facsimile and U.S. Mail

Mr. Rene R. Joyce
Chief Executive Officer
Targa Resources GP LLC
1000 Louisiana Street
Suite 4300
Houston, Texas 77002

**Re: Targa Resources Partners LP
Targa Resources Partners Finance Corporation
Amendment No. 1 to Registration Statement on Form S-3
Filed July 9, 2009
File No. 333-159678**

**Targa Resources Partners LP
Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
Quarterly Report on Form 10-Q for the Period Ended March 31, 2009
Filed May 8, 2009
File No. 001-33303**

Dear Mr. Joyce:

We have completed our review of your Annual Report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: David P. Oelman, Vinson & Elkins LLP
Via Facsimile