



DIVISION OF  
CORPORATION FINANCE

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

October 9, 2014

Via E-mail

Matthew J. Meloy  
Senior Vice President, Chief Financial Officer and Treasurer  
Targa Resources Corp.  
1000 Louisiana St., Suite 4300  
Houston, TX 77002

**Re: Targa Resources Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 14, 2014  
File No. 001-34991  
Targa Resources Partners LP  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 14, 2014  
File No. 001-33303**

Dear Mr. Meloy:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief