

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

DIVISION OF CORPORATION FINANCE

August 25, 2022

Jennifer R. Kneale Chief Financial Officer Targa Resources Corp. 811 Louisiana Street, Suite 2100 Houston, Texas 77002

Re: Targa Resources Corp. Form 10-K for Fiscal Year Ended December 31, 2021 File No. 001-34991

Dear Ms. Kneale:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation