



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

DIVISION OF
CORPORATION FINANCE

October 22, 2021

J. Scott Burrows
Chief Financial Officer
Pembina Pipeline Corporation
Suite 4000
585 8th Avenue S.W.
Calgary, Alberta
Canada T2P 1G1

Re: Pembina Pipeline Corporation
Form 40-F for the Fiscal Year Ended December 31, 2020
Filed February 25, 2021
File No. 001-35563

Dear Mr. Burrows:

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