



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4628

August 10, 2017

Greg L. Armstrong  
Chief Executive Officer  
Plains GP Holdings, L.P.  
333 Clay Street, Suite 1600  
Houston, TX 77002

**Re: Plains GP Holdings, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 001-36132**

Dear Mr. Armstrong:

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,

/s/ Loan Lauren P. Nguyen *for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Richard K. McGee  
EVP, General Counsel