



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2022

Willie Chiang  
Chairman and Chief Executive Officer  
Plains GP Holding, L.P.  
333 Clay Street  
Suite 1600  
Houston, TX 77002

**Re: Plains GP Holdings, L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed March 1, 2022**  
**File No. 001-36132**

Dear Mr. Chiang:

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