



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2023

Al Swanson  
Chief Financial Officer  
Plains GP Holdings LP  
333 Clay Street, Suite 1600  
Houston, Texas 77002

**Re: Plains GP Holdings LP**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed March 1, 2023**  
**File No. 001-36132**

Dear Al Swanson:

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