

April 1, 2026

Willie Chiang  
Chief Executive Officer  
Plains GP Holdings, L.P.  
333 Clay Street, Suite 1600  
Houston, Texas 77002

Re: Plains GP Holdings, L.P.  
Registration Statement on Form S-3  
Filed March 30, 2026  
File No. 333-294735

Dear Willie Chiang:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Irene Barberena-Meissner at 202-551-6548 with any questions.

Sincerely,

Division of

Office of Energy &

Corporation Finance

Transportation

cc: Scott Rubinsky, Esq.