

December 23, 2022

Willie Chiang
Chairman of the Board and Chief Executive Officer
PLAINS GP HOLDINGS, L.P.
333 Clay Street, Suite 1600
Houston, Texas 77002

L.P.

Statement on Form S-3
2022

Re: PLAINS GP HOLDINGS,
Registration
Filed December 16,
File No. 333-268843

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 Claudia Rios, Staff Attorney, at (202) 551-8770 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

David Oelman, Esq.