

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