

September 14, 2023

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

L.P.

Statement on Form S-3
2023

Re: Plains GP Holdings,
Registration
Filed September 7,
File No. 333-274400

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

David P. Oelman