



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2024

Richard McGee  
Executive Vice President, General Counsel and Secretary  
Plains All American Pipeline, L.P.  
333 Clay Street, Suite 1600  
Houston, TX 77002

**Re: Plains All American Pipeline, L.P.  
Registration Statement on Form S-3  
Filed September 6, 2024  
File No. 333-281968**

Dear Richard McGee:

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 Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Scott D. Rubinsky