#### PLAINS ALL AMERICAN GP LLC 333 Clay Street, Suite 1600 Houston, Texas 77002

November 1, 2006

#### Via EDGAR and Facsimile

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Mail Stop 7010 Washington, D.C. 20549-7010

Attention: Ms. Carmen Moncada-Terry

Re: Request for Acceleration of Effectiveness of Registration Statement on Form S-4 (Registration No. 333-136925) of Plains All American Pipeline, L.P., a Delaware limited partnership (the "Partnership")

#### Ladies and Gentlemen:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, the Partnership hereby requests that the effectiveness of its Registration Statement on Form S-4 (Registration No. 333-136925) be accelerated so that the Registration Statement will become effective on Friday, November 3, 2006 at 9:00 a.m., New York time, or as soon as thereafter practicable. The Partnership hereby acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff of the Commission, acting pursuant to delegated authority, in declaring the filing effective does not relieve the Partnership from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Partnership may not assert comments of the staff of the Commission and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

### PLAINS ALL AMERICAN PIPELINE, L.P.

By: Plains AAP, L.P., its general partner

By: Plains All American GP LLC, its general partner

By: /s/ Tim Moore

# PAA FINANCE CORP.

By: /s/ Tim Moore

Tim Moore Vice President

### PLAINS MARKETING, L.P.

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

## PLAINS PIPELINE, L.P.

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

### PLAINS MARKETING GP INC.

By: /s/ Tim Moore

Tim Moore Vice President

## PLAINS MARKETING CANADA LLC

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

# PLAINS MARKETING CANADA, L.P.

By: PMC (Nova Scotia) Company, its general partner

By: /s/ Tim Moore

Tim Moore Vice President

# PMC (NOVA SCOTIA) COMPANY

By: /s/ Tim Moore

Tim Moore Vice President

## BASIN HOLDINGS GP LLC

By: Plains Pipeline, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

### BASIN PIPELINE HOLDINGS, L.P.

By: Basin Holdings GP LLC, its general partner

By: Plains Pipeline, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

## RANCHO HOLDINGS GP LLC

By: Plains Pipeline, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

### RANCHO PIPELINE HOLDINGS, L.P.

By: Rancho Holdings GP LLC, its general partner

By: Plains Pipeline, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

### PLAINS LPG SERVICES GP LLC

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

### PLAINS LPG SERVICES, L.P.

By: Plains LPG Services GP LLC, its general partner

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore

Vice President

## LONE STAR TRUCKING, LLC

By: Plains LPG Services, L.P., its sole member

By: Plains LPG Services GP LLC, its general partner

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

### PLAINS MARKETING INTERNATIONAL GP LLC

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Tim Moore Vice President

## PLAINS MARKETING INTERNATIONAL, L.P.

By: Plains Marketing International GP LLC, its general partner

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

Securities and Exchange Commission November 1, 2006

# PLAINS LPG MARKETING, L.P.

By: Plains LPG Services GP LLC, its general partner

By: Plains Marketing, L.P., its sole member

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore