

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

SCHEDULE 13G
Under the Securities Exchange Act of 1934

Plains All American Pipeline, L.P.

(Name of Issuer)

Common Units, no par value

(Title of Class of Securities)

726503105

(CUSIP Number)

December 31, 1999

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

CUSIP No. 726503105

13G

1. Name of Reporting Person
I.R.S. Identification No. of above Person

Goldman, Sachs & Co.

2. Check the Appropriate Box if a Member of a Group

(a)
(b)

3. SEC Use Only

4. Citizenship or Place of Organization

New York

5. Sole Voting Power

Number of
Shares

0

6. Shared Voting Power

Beneficially
Owned by

1,278,325

Each

7. Sole Dispositive Power

Reporting

0

Person

8. Shared Dispositive Power

With:

1,278,325

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1,278,325

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

5.5%

12. Type of Reporting Person

BD-PN-IA

CUSIP No. 726503105

13G

1. Name of Reporting Person
I.R.S. Identification No. of above Person

The Goldman Sachs Group, Inc.

2. Check the Appropriate Box if a Member of a Group

(a)
(b)

3. SEC Use Only

4. Citizenship or Place of Organization

Delaware

5. Sole Voting Power

Number of
Shares

0

6. Shared Voting Power

Beneficially
Owned by

1,278,325

7. Sole Dispositive Power

Each
Reporting
Person

0

8. Shared Dispositive Power

With:

1,278,325

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1,278,325

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

5.5%

12. Type of Reporting Person

HC-C0

- Item 1(a). Name of Issuer:
Plains All American Pipeline, L.P.
- Item 1(b). Address of Issuer's Principal Executive Offices:
500 Dallas Street
Suite 700
Houston, TX 77002
- Item 2(a). Name of Persons Filing:
Goldman, Sachs & Co. and The Goldman Sachs Group, Inc.
- Item 2(b). Address of Principal Business Office or, if none, Residence:
85 Broad Street
New York, NY 10004
- Item 2(c). Citizenship:
Goldman, Sachs & Co. - New York
The Goldman Sachs Group, Inc. - Delaware
- Item 2(d). Title of Class of Securities:
Common Units, no par value
- Item 2(e). CUSIP Number:
726503105
- Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a :
- (a). Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78o).
Goldman, Sachs & Co.
- (b). Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c). Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d). Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e). An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
Goldman, Sachs & Co.
- (f). An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g). A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
The Goldman Sachs Group, Inc.
- (h). A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i). A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j). Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

- Item 4. Ownership.*
- (a). Amount beneficially owned:
See the response(s) to Item 9 on the attached cover page(s).
 - (b). Percent of Class:
See the response(s) to Item 11 on the attached cover page(s).
 - (c). Number of shares as to which such person has:
 - (i). Sole power to vote or to direct the vote: See the response(s) to Item 5 on the attached cover page(s).
 - (ii). Shared power to vote or to direct the vote: See the response(s) to Item 6 on the attached cover page(s).
 - (iii). Sole power to dispose or to direct the disposition of: See the response(s) to Item 7 on the attached cover page(s).
 - (iv). Shared power to dispose or to direct the disposition of: See the response(s) to Item 8 on the attached cover page(s).
- Item 5. Ownership of Five Percent or Less of a Class.
Not Applicable
- Item 6. Ownership of More than Five Percent on Behalf of Another Person.
Not Applicable
- Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.
See Exhibit (99.2)
- Item 8. Identification and Classification of Members of the Group.
Not Applicable
- Item 9. Notice of Dissolution of Group.
Not Applicable
- Item 10. Certification.
By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

* The Goldman Sachs Group, Inc. ("GS Group") and Goldman, Sachs & Co. ("Goldman Sachs") each disclaim beneficial ownership of the securities beneficially owned by (i) any client accounts with respect to which Goldman Sachs or employees of Goldman Sachs have voting or investment discretion, or both and (ii) certain investment entities, of which a subsidiary of GS Group or Goldman Sachs is the general partner, managing general partner or other manager, to the extent interests in such entities are held by persons other than GS Group, Goldman Sachs or their affiliates.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 14, 2000

THE GOLDMAN SACHS GROUP, INC.

By: /s/ Roger S. Begelman

Name: Roger S. Begelman
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By: /s/ Roger S. Begelman

Name: Roger S. Begelman
Title: Attorney-in-fact

INDEX TO EXHIBITS

Exhibit No. -----	Exhibit -----
99.1	Joint Filing Agreement, dated February 14, 2000, between The Goldman Sachs Group, Inc. and Goldman, Sachs & Co.
99.2	Item 7 Information
99.3	Power of Attorney, dated December 21, 1998, relating to Goldman, Sachs & Co.
99.4	Power of Attorney, dated May 7, 1998, relating to The Goldman Sachs Group, Inc.

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1) promulgated under the Securities Exchange Act of 1934, the undersigned agree to the joint filing of a Statement on Schedule 13G (including any and all amendments thereto) with respect to the Common Units, no par value, of Plains All American Pipeline, L.P. and further agree to the filing of this agreement as an Exhibit thereto. In addition, each party to this Agreement expressly authorizes each other party to this Agreement to file on its behalf any and all amendments to such Statement on Schedule 13G.

Date: February 14, 2000

THE GOLDMAN SACHS GROUP, INC.

By: /s/ Roger S. Begelman

Name: Roger S. Begelman
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By: /s/ Roger S. Begelman

Name: Roger S. Begelman
Title: Attorney-in-fact

ITEM 7 INFORMATION

Goldman, Sachs & Co. is a broker or dealer registered under Section 15 of the Act and an investment adviser registered under Section 203 of the Investment Advisers Act of 1940.

POWER OF ATTORNEY

This power of attorney will expire on December 31, 2000.

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN, SACHS & CO. (the "Company") does hereby make, constitute and appoint each of Hans L. Reich and Roger S. Begelman, acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, as amended, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 21, 1998.

GOLDMAN, SACHS & CO.

By: The Goldman, Sachs & Co. L.L.C.

By:/s/ Robert J. Katz

Name: Robert J. Katz
Title: Executive Vice President

POWER OF ATTORNEY

This power of attorney will expire on May 31, 2001.

KNOW ALL PERSONS BY THESE PRESENTS that THE GOLDMAN SACHS GROUP, Inc. (the "Company") does hereby make, constitute and appoint each of Hans L. Reich and Roger S. Begelman, acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, as amended, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of May 7, 1999.

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Robert J. Katz

Name: Robert J. Katz
Title: Executive Vice President