

September 22, 2021

Richard K. McGee  
Executive Vice President, Secretary, and General Counsel  
PLAINS ALL AMERICAN PIPELINE LP  
333 Clay Street, Suite 1600  
Houston, Texas 77002

PIPELINE LP

Statement on Form S-3  
2021

Re: PLAINS ALL AMERICAN  
Registration  
Filed September 8,  
File No. 333-259390

Dear Mr. 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.

Purcell at 202-551-5351 with any questions.

Please contact Michael

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Alan Beck