

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

333 Clay Street, Suite 1600

Houston, Texas 77002

December 14, 2009

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

*Via EDGAR and Facsimile*

Re: Request for Acceleration of Effectiveness of Registration Statement on Form S-3 (Registration No. 333-162476) 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-3 (Registration No. 333-162746) be accelerated so that the Registration Statement will become effective on Wednesday, December 16, 2009 at 11:00 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: PAA GP LLC, its general partner

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

By: Plains All American GP LLC, its general partner

By: /s/ Tim Moore

Name: Tim Moore

Title: Vice President, General Counsel and Secretary

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**PLAINS MARKETING, L.P.**

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PLAINS PIPELINE, L.P.**

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PAA FINANCE CORP.**

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PLAINS MARKETING GP INC.**

By: /s/ Tim Moore

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Name: Tim Moore

Title: 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

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Name: Tim Moore

Title: Vice President

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**PLAINS MARKETING CANADA, L.P.**

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

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PMC (NOVA SCOTIA) COMPANY**

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**RANCHO LPG HOLDINGS 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

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Name: Tim Moore

Title: Vice President

**PACIFIC ENERGY GROUP LLC**

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PACIFIC L.A. MARINE TERMINAL LLC**

By: Pacific Energy Group LLC, its sole member

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

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**ROCKY MOUNTAIN PIPELINE SYSTEM LLC**

By: Pacific Energy Group LLC, its sole member

By: /s/ Tim Moore

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Name: Tim Moore

Title: Chief Executive Officer

**PLAINS PRODUCTS TERMINALS LLC**

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

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PLAINS SOUTHCAP LLC**

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

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PICSCO LLC**

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

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

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**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

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Name: Tim Moore

Title: 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

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Name: Tim Moore

Title: 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

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Name: Tim Moore

Title: Vice President

**PLAINS MIDSTREAM GP LLC**

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

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

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**PLAINS MIDSTREAM, L.P.**

By: Plains Midstream GP LLC

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

By: Plains Marketing GP Inc., its general partner

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**PLAINS MIDSTREAM CANADA ULC**

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President

**AURORA PIPELINE COMPANY LTD.**

By: /s/ Tim Moore

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Name: Tim Moore

Title: Vice President