

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported) — **August 9, 2016**

Plains All American Pipeline, L.P.

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction
of incorporation)

1-14569

(Commission File Number)

76-0582150

(IRS Employer Identification No.)

333 Clay Street, Suite 1600, Houston, Texas 77002

(Address of principal executive offices) (Zip Code)

713-646-4100

Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 8.01 Other Events

On August 9, 2016, Plains All American Pipeline, L.P. (the "Partnership") filed a prospectus supplement (the "Prospectus Supplement") to the prospectus dated October 7, 2015 relating to the issuance and sale from time to time of common units representing limited partner interests in the Partnership (the "Units") through one or more of the Partnership's sales agents pursuant to the terms of an equity distribution agreement dated August 22, 2014 (the "EDA") between the Partnership and such sales agents. The EDA was previously filed as an exhibit to a Current Report on Form 8-K that the Partnership filed with the Securities and Exchange Commission on August 22, 2014, and is incorporated into this report by reference. The Prospectus Supplement replaces a previous prospectus supplement filed on August 22, 2014 under the Partnership's Registration Statement on Form S-3 (No. 333-184135).

Legal opinions relating to the Units are filed herewith as Exhibits 5.1 and 8.1.

ITEM 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibits	Description
Exhibit 1.1	Equity Distribution Agreement, dated August 22, 2014, between Plains All American Pipeline, L.P. and Citigroup Global Market Inc., Barclays Capital Inc., BB&T Capital Markets, a division of BB&T Securities, LLC, BMO Capital Markets Corp., Deutsche Bank

Securities Inc., J.P. Morgan Securities LLC, Jefferies LLC, Merrill Lynch, Pierce, Fenner & Smith Incorporated, Mitsubishi UFJ Securities (USA), Inc., Mizuho Securities USA Inc., Morgan Stanley & Co. LLC, Raymond James & Associates, Inc., RBC Capital Markets, LLC, Robert W. Baird & Co. Incorporated, Scotia Capital (USA) Inc., SG Americas Securities, LLC, SunTrust Robinson Humphrey, Inc., Tudor, Pickering, Holt & Co. Securities, Inc., UBS Securities LLC, USCA Securities LLC and Wells Fargo Securities, LLC (incorporated by reference to Exhibit 1.1 to our Current Report on Form 8-K filed on August 22, 2014).

- Exhibit 5.1 Opinion of Vinson & Elkins L.L.P. regarding legality of the Units.
- Exhibit 8.1 Opinion of Vinson & Elkins L.L.P. regarding tax matters.
- Exhibit 23.1 Consent of Vinson & Elkins L.L.P. (included in Exhibits 5.1 and 8.1).

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

PLAINS ALL AMERICAN PIPELINE, L.P.

Date: August 9, 2016

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/ Chris Herbold

Name: Chris Herbold

Title: Vice President - Accounting and Chief Accounting Officer

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INDEX TO EXHIBITS

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Vinson & Elkins

August 9, 2016

Plains All American Pipeline, L.P.
333 Clay Street, Suite 1600
Houston, Texas 77002

Ladies and Gentlemen:

We have acted as counsel for Plains All American Pipeline, L.P., a Delaware limited partnership (the "Partnership"), with respect to certain legal matters in connection with the registration by the Partnership with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), of the offer and sale by the Partnership of common units representing limited partner interests in the Partnership having an aggregate offering price of up to \$541,262,941.52 (the "Units"). We have participated in the preparation of a Prospectus Supplement dated August 9, 2016 (the "Prospectus Supplement") and the Prospectus dated October 7, 2015 (the "Prospectus") forming part of the Registration Statement on Form S-3 (No. 333-207140) (the "Registration Statement") to which this opinion is an exhibit. The Prospectus Supplement has been filed pursuant to Rule 424(b) promulgated under the Securities Act.

In rendering the opinions set forth below, we have examined and relied upon (i) the Delaware Revised Uniform Partnership Act (the "Delaware LP Act"), (ii) the Registration Statement, the Prospectus Supplement and the Prospectus; (iii) the Fifth Amended and Restated Agreement of Limited Partnership of the Partnership, dated as of January 28, 2016, as amended (iv) the Certificate of Limited Partnership of the Partnership, (v) an Equity Distribution Agreement, dated August 22, 2014 relating to the offering and sale of the Units (the "Equity Distribution Agreement"), a copy of which was filed with the Commission as an exhibit to the Partnership's Current Report on Form 8-K on August 22, 2014, (vi) certain resolutions adopted by the board of directors of Plains All American GP LLC, the general partner of Plains AAP, L.P., which is the sole member of PAA GP LLC, the general partner of the Partnership, approving and authorizing, among other things, the Registration Statement and other matters relating to the offering of the Units, and (vii) such other certificates, statutes and other instruments and documents as we consider appropriate for purposes of the opinions hereafter expressed.

Based upon and subject to the foregoing and the assumptions, limitations and qualifications set forth herein, we are of the opinion that the Units are duly and validly authorized for issuance and, upon payment and delivery of the Units in accordance with the Equity Distribution Agreement, the Prospectus Supplement and the Prospectus, will be validly issued, fully paid and non-assessable.

The opinions expressed herein are qualified in the following respects:

- A. We have assumed that the Equity Distribution Agreement has been duly authorized and validly executed and delivered by the managers party thereto (the "Managers") and constitutes a legal, valid and binding obligation of the Managers, and that the Managers have the requisite organizational and legal power and authority to perform their obligations under the Equity Distribution Agreement.

Vinson & Elkins LLP Attorneys at Law

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- B. We have assumed, without independent verification, that the certificates for the Units will conform to the specimens thereof examined by us and will have been duly countersigned by a transfer agent and duly registered by a registrar of the Units.
- C. We have assumed that (i) each document submitted to us for review is accurate and complete, each such document that is an original is authentic, each such document that is a copy conforms to an authentic original and all signatures on each such document are genuine, and (ii) each certificate from governmental officials reviewed by us is accurate, complete and authentic, and all official public records are accurate and complete.
- D. This opinion is limited in all respects to federal laws, the Delaware LP Act and the Constitution of the State of Delaware, as interpreted by the courts of the State of Delaware and of the United States.

We hereby consent to the filing of this opinion of counsel as Exhibit 5.1 to the Current Report on Form 8-K of the Partnership dated on or about the date hereof, to the incorporation by reference of this opinion of counsel into the Registration Statement and to the reference to our Firm under the heading "Legal Matters" in the Prospectus Supplement and the Prospectus. In giving such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission issued thereunder.

Very truly yours,

/s/ Vinson & Elkins L.L.P.

Vinson & Elkins L.L.P.

Vinson & Elkins

August 9, 2016

Plains All American Pipeline, L.P.
333 Clay Street, Suite 1600
Houston, Texas 77002

RE: Plains All American Pipeline, L.P. Registration Statement on Form S-3

Ladies and Gentlemen:

We have acted as counsel to Plains All American Pipeline, L.P. (the "**Partnership**"), a Delaware limited partnership, with respect to certain legal matters in connection with the offer and sale by the Partnership of common units representing a limited partner interest in the Partnership. We have also participated in the preparation of a Prospectus Supplement dated on or about the date hereof (the "**Prospectus Supplement**") and Prospectus dated October 7, 2015 (the "**Prospectus**"), each forming part of the Registration Statement on Form S-3, (as amended, the "**Registration Statement**").

This opinion is based on various facts and assumptions, and is conditioned upon certain representations made by the Partnership as to factual matters through a certificate of an officer of the Partnership (the "**Officer's Certificate**"). In addition, this opinion is based upon the factual representations of the Partnership concerning its business, properties and governing documents as set forth in the Registration Statement.

In our capacity as counsel to the Partnership, we have made such legal and factual examinations and inquiries, including an examination of originals or copies certified or otherwise identified to our satisfaction of such documents, corporate records and other instruments, as we have deemed necessary or appropriate for purposes of this opinion. In our examination, we have assumed the authenticity of all documents submitted to us as originals, the genuineness of all signatures thereon, the legal capacity of natural persons executing such documents and the conformity to authentic original documents of all documents submitted to us as copies. For the purpose of our opinion, we have not made an independent investigation or audit of the facts set forth in the above-referenced documents or in the Officer's Certificate. In addition, in rendering this opinion we have assumed the truth and accuracy of all representations and statements made to us which are qualified as to knowledge or belief, without regard to such qualification.

We hereby confirm that all statements of legal conclusions contained in the discussion in the Prospectus under the caption "Material U.S. Federal Income Tax Consequences," as updated under the caption "Material U.S. Federal Income Tax Consequences" in the Prospectus Supplement, constitute the opinion of Vinson & Elkins L.L.P. with respect to the matters set forth therein as of the effective date of the Registration Statement, subject to the assumptions, qualifications, and limitations set forth therein. This opinion is based on various statutory provisions, regulations promulgated thereunder and interpretations thereof by the Internal Revenue Service and the courts having jurisdiction over such matters, all of which are subject to change either prospectively or retroactively.

Vinson & Elkins LLP Attorneys at Law

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Also, any variation or difference in the facts from those set forth in the representations described above, including in the Registration Statement and the Officer's Certificate, may affect the conclusions stated herein.

No opinion is expressed as to any matter not discussed in the Prospectus under the caption "Material U.S. Federal Income Tax Consequences" or in the Prospectus Supplement under the caption "Material U.S. Federal Income Tax Consequences." We are opining herein only as to the federal income tax matters described above, and we express no opinion with respect to the applicability to, or the effect on, any transaction of other federal laws, foreign laws, the laws of any state or any other jurisdiction or as to any matters of municipal law or the laws of any other local agencies within any state.

This opinion is rendered to you as of the effective date of the Registration Statement, and we undertake no obligation to update this opinion subsequent to the date hereof. This opinion is for your use in connection with the transactions set forth in the Registration Statement. This opinion may not be relied upon by you for any other purpose or furnished to, assigned to, quoted to or relied upon by any other person, firm or other entity, for any purpose, without our prior written consent. However, this opinion may be relied upon by you and by persons entitled to rely on it pursuant to applicable provisions of federal securities law, including persons purchasing common units pursuant to the Registration Statement.

We hereby consent to the filing of this opinion of counsel as Exhibit 8.1 to the Current Report on Form 8-K of the Partnership dated on or about the date hereof, to the incorporation by reference of this opinion of counsel into the Registration Statement and to the reference to our firm in the Prospectus Supplement. In giving such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

/s/ VINSON & ELKINS L.L.P.

Vinson & Elkins L.L.P.