

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

February 15, 2007

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. Donna M. Levy

Re: Request for Acceleration of Effectiveness of Registration Statement on Form S-3
(Registration No. 333-138888) 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. 333-138888) be accelerated so that the Registration Statement will become effective on Tuesday, February 20, 2007 at 1:00 p.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

Tim Moore
Vice President