

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

DIVISION OF CORPORATION FINANCE

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

> Re: PLAINS ALL AMERICAN PIPELINE LP Registration Statement on Form S-3 Filed September 8, 2021 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.

Please contact Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Alan Beck