

October 4, 2013

Timothy Levenberg
Special Counsel
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3561

**Re: Plains GP Holdings, L.P.
Registration Statement on Form S-1
Filed July 29, 2013
File No. 333-190227**

Ladies and Gentlemen:

Pursuant to discussions with the staff of the Division of Corporation Finance (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**"), Plains GP Holdings, L.P. (the "**Partnership**," "**we**," "**us**" or "**our**") hereby submits its proposed revisions to the Registration Statement on Form S-1, File No. 333-190227 (the "**Registration Statement**") in response to the oral comments provided in such discussions. The Partnership is also supplementally providing additional disclosure it expects to include in the next amendment to the Registration Statement.

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Securities and Exchange Commission
October 4, 2013
Page 2

Please direct any questions that you have with respect to the foregoing or if any additional supplemental information is required by the Staff, please contact Alan Beck of Vinson & Elkins L.L.P. at (713) 758-3638.

Very truly yours,

PLAINS GP HOLDINGS, L.P.

By: PAA GP HOLDINGS LLC, its general partner

By: /s/ Richard K. McGee
Name: Richard K. McGee
Title: Executive Vice President,
General Counsel and Secretary

Enclosures

cc: H. Roger Schwall
Paul Monsour
David P. Oelman
Alan Beck
Joshua Davidson
Jason Rocha
Al Swanson
