

July 29, 2019

Jennifer R. Kneale
Chief Financial Officer
Targa Resources Corp.
811 Louisiana St.
Suite 2100
Houston, TX 77002

Re: Targa Resources Corp.
Form 10-K for the Year Ended December 31, 2018
Filed March 1, 2019
File No. 001-34991
Targa Resources Partners LP
Form 10-K for the Year Ended December 31, 2018
Filed March 1, 2019
File No. 001-33303

Dear Ms. Kneale:

We have completed our review of your filings. 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.

Sincerely,

Division of

Office of Consumer

Corporation Finance
Products