July 27, 2009

## By Facsimile and U.S. Mail

Mr. Rene R. Joyce Chief Executive Officer Targa Resources GP LLC 1000 Louisiana Street Suite 4300 Houston, Texas 77002

Re:

Targa Resources Partners LP
Targa Resources Partners Finance Corporation
Amendment No. 1 to Registration Statement on Form S-3
Filed July 9, 2009
File No. 333-159678

Targa Resources Partners LP Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008 Filed February 27, 2009 Quarterly Report on Form 10-Q for the Period Ended March 31, 2009 Filed May 8, 2009 File No. 001-33303

Dear Mr. Joyce:

We have completed our review of your Annual Report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: David P. Oelman, Vinson & Elkins LLP Via Facsimile