



DIVISION OF
CORPORATION FINANCE

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

November 18, 2010

John Robert Sparger
Senior Vice President
Targa Resources GP LLC
1000 Louisiana St., Suite 4300
Houston, Texas 77002

Re: Targa Resources Partners LP
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 4, 2010
File No. 001-33303

Dear Mr. Sparger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director