

PLAINS ALL AMERICAN PIPELINE LP

Form 8-K

March 10, 2008

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

**Washington, DC 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported) December 31, 2007**

**Plains All American Pipeline, L.P.**

(Exact name of registrant as specified in its charter)

**DELAWARE**

(State or other jurisdiction  
of incorporation)

**1-14569**

(Commission File Number)

**76-0582150**

(IRS Employer  
Identification No.)

**333 Clay Street, Suite 1600 Houston, Texas 77002**

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (713) 646-4100

**N/A**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Signatures

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Consent of PricewaterhouseCoopers LLP

Audited Consolidated Balance Sheet

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**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

23.1 Consent of PricewaterhouseCoopers LLP

99.1 Audited Consolidated Balance Sheet of PAA GP LLC, dated as of December 31, 2007

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**PLAINS ALL AMERICAN PIPELINE, L.P.**

Date: March 7, 2008

By: PAA GP LLC, its general partner

By: Plains AAP, L.P., its sole member

By: Plains All American GP LLC, its general partner

By: /s/ TINA L. VAL

Name: Tina L. Val

Title: *Vice President Accounting and  
Chief Accounting Officer*

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