PLAINS ALL AMERICAN PIPELINE LP Form 8-K March 21, 2006

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, 2005

Plains All American Pipeline, L.P.

(Exact name of registrant as specified in its charter)

DELAWARE

1-14569

76-0582150

(State or other jurisdiction of incorporation)

(Commission File Number)

(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:

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

Item 9.01. Financial Statements and Exhibits

- (c) Exhibits
 - 23.1 Consent of PricewaterhouseCoopers, LLP
 - 99.1 Audited Balance Sheet of Plains AAP, L.P., dated as of December 31, 2005.

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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 21, 2006 By: Plains AAP, L.P., its general partner

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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Index to Exhibits

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