

PLAINS ALL AMERICAN PIPELINE LP

Form 8-K

April 15, 2008

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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) April 14, 2008
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.)
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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**

(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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Item 5.03. Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year

On April 14, 2008, the General Partner of Plains All American Pipeline, L.P. (the Partnership) executed Amendment No. 4 to the Third Amended and Restated Agreement of Limited Partnership of the Partnership (the Amendment), to be effective as of January 1, 2007. The Amendment modifies the income and loss allocations (including allocations relating to incentive distribution rights) made among the holders of Partnership interests after an issuance of Partnership units or other book-up event. The Amendment is not expected to materially change the amount of net taxable income or loss allocated to the Partnership's unitholders or the economic rights of the Partnership's unitholders as compared to the allocations or economic rights of the General Partner. A copy of the Amendment is filed as Exhibit 3.1 to this report and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Exhibit 3.1 Amendment No. 4 dated April 14, 2008 to Third Amended and Restated Agreement of Limited Partnership of Plains All American Pipeline, L.P., effective as of January 1, 2007

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: April 15, 2008

By: PAA GP LLC, its general partner

By: /s/ Tim Moore

Name: Tim Moore

Title: Vice President

INDEX TO EXHIBITS

Exhibit

No.

Description

- | | |
|-----|--|
| 3.1 | Amendment No. 4 dated April 14, 2008 to Third Amended and Restated Agreement of Limited Partnership of Plains All American Pipeline, L.P., effective as of January 1, 2007 |
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