

Targa Resources Corp.  
1000 Louisiana, Suite 4300  
Houston, Texas 77002

December 2, 2010

**By Facsimile and EDGAR**

Mr. H. Christopher Owings  
Assistant Director  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-7010

Re: Targa Resources Corp.  
Registration Statement on Form S-1 (as amended)  
File No. 333-169277

Dear Mr. Owings:

On behalf of Targa Resources Corp. (the "Company"), and pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned hereby requests that the effective date of the above referenced Registration Statement on Form S-1 be accelerated to 12:00 p.m. (Washington, D.C. time) on December 6, 2010, or as soon thereafter as practicable. As requested by the Staff of the Securities and Exchange Commission in its letter dated October 8, 2010, the Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the accuracy and adequacy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

This request has also been transmitted via EDGAR.

Very truly yours,

Targa Resources Corp.

By: /s/ Paul W. Chung  
Name: Paul W. Chung  
Title: Executive Vice President, General Counsel and  
Secretary