

January 3, 2022

Jennifer R. Kneale
Chief Financial Officer
Targa Resources Corp.
811 Louisiana St., Suite 2100
Houston, Texas 77002

Corp.

Fiscal Year Ended December 31, 2020

Re: Targa Resources

Form 10-K for

File No. 001-34991

Dear Ms. Kneale:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation