
Section 1: LETTER

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Section 2: TEXT-EXTRACT

March 3, 2020

Ben Ederington
General Counsel
Westlake Chemical Partners LP
2801 Post Oak Boulevard, Suite 600
Houston, Texas 77056

Re: Westlake Chemical Partners LP
Registration Statement on Form S-3
Filed February 28, 2020
File No. 333-236768

Dear Mr. Ederington:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of
Office of Life

Corporation Finance

Sciences

cc: Ramey Layne

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