

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

September 5, 2024

Jean-Marc Gilson President and Chief Executive Officer Westlake Corporation 2801 Post Oak Boulevard, Suite 600 Houston, TX 77056

> Re: Westlake Corporation Definitive Proxy Statement on Schedule 14A Filed March 29, 2024 File No. 001-32260

Dear Jean-Marc Gilson:

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 Disclosure Review Program