



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2026

Jean-Marc Gilson  
President  
Westlake Chemical Partners LP  
2801 Post Oak Boulevard  
Suite 600  
Houston, TX 77056

**Re: Westlake Chemical Partners LP  
Registration Statement on Form S-3  
Filed March 4, 2026  
File No. 333-294019**

Dear Jean-Marc Gilson:

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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Clayton M. Heery