

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

Office of Industrial

Corporation Finance
Applications and Services
cc: Clayton M. Heery