

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

March 8, 2023

L. Benjamin 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 March 1, 2023 File No. 333-270176

Dear L. Benjamin 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 Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Ramey Layne