



Qualifying Income From Activities of Publicly Traded Partnerships With Respect to Minerals or Natural Resources

This is a Comment on the **Internal Revenue Service (IRS)** Proposed Rule: **Qualifying Income from Activities of Publicly Traded Partnerships with Respect to Minerals or Natural Resources**

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Comment

To whom it may concern:

I invested in good faith in the Westlake Partners IPO last year. Prior to the IPO, Westlake had received a private letter ruling saying WLKP's qualifying income met requirements for it to be a MLP for US tax purposes. Since all of the groundwork had been done with the IRS, it is truly unfair to myself and other investors to change this ruling after the fact. This partnership met the guidelines that have been in place for over 30 years. This threat of changing regulations governing MLP's has caused this investment to lose value and is truly disappointing to me.

I suggest that you stand by your original private letter ruling and allow the Westlake Partners MLP to continue in it's original agreed upon plan.

Thank you for your time and consideration.