



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

Investors in MLPs owning and developing energy and chemical producing assets have been beaten and flogged over the past year. Perhaps there have been too many created and restrictions going forward should be considered. But as an owner of investments in this category (including Westlake Chemical Partners) and as a US citizen, I respectfully request that past approval or tentative approval of MLP status be honored and grandfathered in. Future requests of MLP status approval should be carefully considered by the IRS. It's been a very difficult year for investors in this asset class. Your fair and thoughtful consideration of this request would be greatly appreciated.

Michael Sweeten, CPA