



## 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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### Submitter Information

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### Comment

As an investor nearing retirement, I am opposed to the the proposed changes to IRS regulations governing MLPs like Westlake Chemical negatively impacting the value of my investment now and in the future. I made my investment based on a previous IRS ruling and that ruling should not be changed now!

Sincerely,  
Stephen Jennings