



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

I am a shareholder in WLKP (Westlake Chemical Partners) as well as WLK (Westlake Chemical Company). I am very disappointed in the recent ruling to not allow the business of WLKP as qualifying income under the rules of an MLP. This decision was/is quite damaging to my account balance, all because of the irresponsibility of the IRS. Keep in mind, I am not a large corporation, but a small individual investor that made this investment on good faith according to the private letter ruling issued by the IRS prior to the IPO. I hope that the IRS would do the right thing here, and make good on their initial PLR. If not, many small investors will be significantly hurt by the negligence of the IRS. Thank you and please feel free to contact me if you have any questions or comments.

Thanks