

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

GEISMAR HOLDINGS, INC.

CIK: [1262824](#) | IRS No.: **331036002** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WESTLAKE PVC CORP

CIK: [1262846](#) | IRS No.: **760346192** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WESTLAKE STYRENE LLC

CIK: [1262849](#) | IRS No.: **760294926** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WPT LLC

CIK: [1262852](#) | IRS No.: **760469048** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WESTLAKE VINYLs, INC.

CIK: [1264129](#) | IRS No.: **760542667** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

EAGLE SPINCO INC.

CIK: [1556389](#) | IRS No.: **460769929** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**
SIC: **2821** Plastic materials, synth resins & nonvulcan elastomers

Mailing Address
ONE PPG PLACE
PITTSBURGH PA 15272

Business Address
ONE PPG PLACE
PITTSBURGH PA 15272
412-434-3131

Axiall Holdco, Inc.

CIK:**1603074** | IRS No.: **464153802** | State of Incorp.:**DE** | Fiscal Year End: **1214**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328

Business Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328
7703954500

Westlake Longview Corp

CIK:**1344938** | IRS No.: **611496835** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK
BOULEVARD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK
BOULEVARD
SUITE 600
HOUSTON TX 77056
713-960-9111

Royal Plastics Group (USA) Ltd

CIK:**1397319** | IRS No.: **510368456** | State of Incorp.:**DE** | Fiscal Year End: **1230**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
N.E.
SUITE 1200
ATLANTA GA 30328

Business Address
1000 ABERNATHY ROAD
N.E.
SUITE 1200
ATLANTA GA 30328
770-395-4547

Rome Delaware CORP

CIK:**1397322** | IRS No.: **000000000** | State of Incorp.:**DE** | Fiscal Year End: **1230**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
N.E.
SUITE 1200
ATLANTA GA 30328

Business Address
1000 ABERNATHY ROAD
N.E.
SUITE 1200
ATLANTA GA 30328
770-395-4547

North American Specialty Products LLC

CIK:**1585784** | IRS No.: **462429042** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD, STE
600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD, STE
600
HOUSTON TX 77056
713.960.9111

Axiall Ohio, Inc.

CIK:**1602862** | IRS No.: **461252288** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328

Business Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328
770395

PHH Monomers, L.L.C.

CIK:**1603083** | IRS No.: **521930252** | State of Incorp.:**LA** | Fiscal Year End: **1214**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328

Business Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328
7703954500

WESTLAKE MANAGEMENT SERVICES, INC.

CIK:**1262841** | IRS No.: **760321065** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WESTLAKE PETROCHEMICALS LLC

CIK:**1262844** | IRS No.: **760553330** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WESTLAKE RESOURCES CORP

CIK:**1262847** | IRS No.: **760321064** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

WESTLAKE VINYL CORP

CIK:**1262850** | IRS No.: **760414632** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056

Business Address
2801 POST OAK BLVD
SUITE 600
HOUSTON TX 77056
713-960-9111

Georgia Gulf Lake Charles, LLC

CIK:**1397325** | IRS No.: **061559251** | State of Incorp.:**DE** | Fiscal Year End: **1230**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
N.E.
SUITE 1200
ATLANTA GA 30347

Business Address
1000 ABERNATHY ROAD
N.E.
SUITE 1200
ATLANTA GA 30347
770-395-4547

Eagle US 2 LLC

CIK:**1603079** | IRS No.: **461269681** | State of Incorp.:**DE** | Fiscal Year End: **1214**
Type: **UPLOAD**

Mailing Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328

Business Address
1000 ABERNATHY ROAD
SUITE 1200
ATLANTA GA 30328

Eagle Pipeline, Inc. CIK: 1602981 IRS No.: 742446833 State of Incorp.: LA Fiscal Year End: 1214 Type: UPLOAD	Mailing Address 1000 ABERNATHY ROAD SUITE 1200 ATLANTA GA 30328	7703954500 Business Address 1000 ABERNATHY ROAD SUITE 1200 ATLANTA GA 30328 770-395-4500
Lagoon LLC CIK: 1683375 IRS No.: 813419020 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD. SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD. SUITE 600 HOUSTON TX 77056 713-960-9111
WESTLAKE CHEMICAL CORP CIK: 1262823 IRS No.: 760346924 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD SIC: 2860 Industrial organic chemicals	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 713-960-9111
WESTLAKE POLYMERS LLC CIK: 1262845 IRS No.: 760144230 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 713-960-9111
GVGP, INC. CIK: 1262826 IRS No.: 710921650 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 713-960-9111
WESTLAKE CHEMICAL INVESTMENTS, INC. CIK: 1262834 IRS No.: 760664309 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 713-960-9111
Westlake NG I CORP CIK: 1344936 IRS No.: 300343980 Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056 713-960-9111
AXIALL, LLC CIK: 1397324 IRS No.: 061559253 State of Incorp.: DE Fiscal Year End: 1230 Type: UPLOAD	Mailing Address 1000 ABERNATHY ROAD N.E. SUITE 1200 SUITE 1200 ATLANTA GA 30328	Business Address 1000 ABERNATHY ROAD N.E. SUITE 1200 SUITE 1200 ATLANTA GA 30328 770-395-4547
Royal Building Products (USA) Inc. CIK: 1700350 IRS No.: 980186359 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 7139609111
AXIALL CORP/DE/ CIK: 805264 IRS No.: 581563799 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD SIC: 2821 Plastic materials, synth resins & nonvulcan elastomers	Mailing Address 1000 ABERNATHY ROAD NE SUITE 1200 ATLANTA GA 30328	Business Address 1000 ABERNATHY ROAD NE SUITE 1200 ATLANTA GA 30328 7703954500
WESTLAKE VINYL CO LP CIK: 1263828 IRS No.: 061641487 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 713-960-9111
Westlake Pipeline Investments LLC CIK: 1530955 IRS No.: 273400646 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056 713-960-9111
WESTLAKE OLEFINS CORP CIK: 1262842 IRS No.: 521629821 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BLVD SUITE 600 HOUSTON TX 77056

Axiall Noteco, Inc. CIK: 1685770 IRS No.: 461252288 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BLVD. HOUSTON TX 77056	713-960-9111 Business Address 2801 POST OAK BLVD. HOUSTON TX 77056 7139609111
Westech Building Products (Evansville) LLC CIK: 1432145 IRS No.: 611513966 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056 713-960-9111
WESTLAKE SUPPLY & TRADING CO CIK: 1323939 IRS No.: 760377613 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056 713-960-9111
Eagle Natrium LLC CIK: 1603077 IRS No.: 461260242 State of Incorp.: DE Fiscal Year End: 1214 Type: UPLOAD	Mailing Address 1000 ABERNATHY ROAD SUITE 1200 ATLANTA GA 30328	Business Address 1000 ABERNATHY ROAD SUITE 1200 ATLANTA GA 30328 7703954500
Plastic Trends, Inc CIK: 1397321 IRS No.: 381869628 State of Incorp.: MI Fiscal Year End: 1230 Type: UPLOAD	Mailing Address 1000 ABERNATHY ROAD N.E. SUITE 1200 ATLANTA GA 30328	Business Address 1000 ABERNATHY ROAD N.E. SUITE 1200 ATLANTA GA 30328 770-395-4547
Eagle Holdco 3 LLC CIK: 1603075 IRS No.: 461726321 State of Incorp.: DE Fiscal Year End: 1214 Type: UPLOAD	Mailing Address 1000 ABERNATHY ROAD SUITE 1200 ATLANTA GA 30328	Business Address 1000 ABERNATHY ROAD SUITE 1200 ATLANTA GA 30328 7703954500
Westlake Geismar Power Co LLC CIK: 1432144 IRS No.: 611513966 State of Incorp.: DE Fiscal Year End: 1231 Type: UPLOAD	Mailing Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056	Business Address 2801 POST OAK BOULEVARD SUITE 600 HOUSTON TX 77056 713-960-9111



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

March 21, 2017

Via E-mail

L. Benjamin Ederington, Esq.
Westlake Chemical Corp.
2801 Post Oak Blvd., Suite 600
Houston, TX 77056

**Re: Westlake Chemical Corp.
Registration Statement on Form S-4
Filed March 13, 2017
File No. 333-216662**

Dear Mr. 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 Chris Ronne, Staff Attorney, at (202) 551-6156 or me at (202) 551-3397 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief
Office of Manufacturing and
Construction

cc: Via E-mail
Timothy Taylor, Esq.