

LSB Industries, Inc. 3503 NW 63rd Street, Suite 500 Oklahoma City, Oklahoma 73116

November 13, 2018

## **Via EDGAR**

Amanda Ravitz
Assistant Director
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: LSB Industries, Inc.

**Registration Statement on Form S-3** 

File No. 333-228139

## Ladies and Gentlemen:

On behalf of LSB Industries, Inc. (the "<u>Company</u>"), and pursuant to Rule 461 promulgated under the Securities Act of 1933, the undersigned hereby requests that the effective date of the above referenced Registration Statement on Form S-3 be accelerated to 4:00 p.m., Washington, D.C. time, on November 15, 2018, or as soon as practicable thereafter.

Thank you for your assistance in this matter.

Very truly yours,

LSB Industries, Inc.

By: /s/ Michael J. Foster

Name: Michael J. Foster

Title: Senior Vice President, General Counsel and

Secretary