SEC 1344 (10-2002)

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

FORM 12b-25

NOTIFICATION OF LATE FILING

[] Form N-SAR
For Period Ended: September 30, 2005 [] Transition Report on Form 10-K [] Transition Report on Form 20-F [] Transition Report on Form 11-K [] Transition Report on Form 10-Q [] Transition Report on Form N-SAR For the Transition Period Ended:
Read Instruction (on back page) Before Preparing Form. Please Print or Type.
Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.
If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:
PART I REGISTRANT INFORMATION
LSB INDUSTRIES, INC.
Full Name of Registrant
Former Name if Applicable

OMB APPROVAL

OMB Number: 3235-0058

Expires: March 31, 2006 Estimated average burden

hours per response. . .2.50

SEC FILE NUMBER 1-7677 CUSIP NUMBER

PART II -- RULES 12b-25(b) AND (c)

City, State and Zip Code

16 SOUTH PENNSYLVANIA
Address of Principal Executive Office (Street and Number)

OKLAHOMA CITY, OKLAHOMA 73107

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- $[\ X\]\quad \hbox{(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;}$
- [] (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F,11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
 - [] (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III -- NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report portion thereof, could not be filed within the prescribed time period.

** As part of the Securities & Exchange Commission's ("SEC") requirement to periodically review Exchange Act reports of reporting issuers, LSB has received a comment letter from the SEC regarding its annual report on Form 10-K for the year ended December 31, 2004, and Forms 10-Q for the quarters ended March 31, 2005 and June 30, 2005. LSB responded to the comment letter, which resulted in further comments and clarifications being issued by the SEC to LSB regarding such reports. LSB has responded to the SEC's additional comments and request for clarifications. LSB and its independent registered accountants, Ernst & Young LLP, are in the process of discussing with the accounting staff of the SEC certain of their comments regarding LSB's Forms 10-K and 10-Q, which could, if not resolved satisfactorily, result in certain changes to LSB's audited 2004 financial statements and accordingly, the 2004 financial data included in LSB's Form 10-Q for the quarter ended September 30, 2005. As a result, LSB needs additional time to conclude its discussions with the accounting staff of the SEC regarding their comments in order to file its Form 10-Q for the quarter ended September 30, 2005.

PART IV-- OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

(Func)	(rifed code)	(Telephone Tumber)	
1940 during the preceding 12 months		Securities Exchange Act of 1934 or Section 30 of trant was required to file such report(s) been filed	
	t change in results of operations from the treport or portion thereof? [X] Yes [ne corresponding period for the last fiscal year wil	ll be reflected by the earnings
If so, attach an explanation of the anti- results cannot be made.	cipated change, both narratively and qua	antitatively, and, if appropriate, state the reasons v	why a reasonable estimate of the
the same period in 2004. The in 2004 partially offset by a \$1	reduction in 2005 net income as compare	r 30, 2005 will be approximately \$1.7 million as cred to 2004 is primarily due to \$4.4 million Gain of eccivable. Due to debt refinancing in 2004, interest the 2004 quarter.	on extinguishment of debt
	-	TRIES, INC. nt as Specified in Charter)	
nas caused this notification to be signe	ed on its behalf by the undersigned hereu	unto duly authorized.	
DateNovember 14, 2005	<u> </u>		

(Telephone Number)

(405)

(Area Code)

Jim D. Jones

(Name)

By: <u>/s/: Jim D. Jones</u> Jim D. Jones

Senior Vice President,

Corporate Controller and Treasurer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

General Instructions

- 1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
- 2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.
- 3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
- 4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
- 5. Electronic filers. This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (232.201 or 232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (232.13(b) of this Chapter).