

November 9, 2018

Michael J. Foster, Esq.  
Senior Vice President and General Counsel  
LSB Industries, Inc.  
3503 NW 63rd Street, Suite 500  
Oklahoma City, OK 73116

Re: LSB Industries, Inc.  
Registration Statement on Form S-3  
Filed November 2, 2018  
File No. 333-228139

Dear Michael J. Foster:

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,  
Division of  
Office of  
Construction

Corporation Finance  
Manufacturing and