

November 19, 2021

Mark T. Behrman
President and Chief Executive Officer
LSB INDUSTRIES INC
3503 NW 63RD Street, Suite 500
Oklahoma City, Oklahoma 73116

Re: LSB INDUSTRIES INC
Registration

Statement on Form S-3
2021

Filed November 16,
File No. 333-261131

Dear Mr. Behrman:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Craig E. Marcus, Esq.