

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

FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) January 12, 2007

**LSB INDUSTRIES, INC.**

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**Delaware**

(Exact name of registrant as specified in its charter)

**1-7677**

**73-1015226**

(State or other jurisdiction  
of incorporation)

(Commission File  
Number)

(IRS Employer  
Identification No.)

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**16 South Pennsylvania, Oklahoma City, Oklahoma**

**73107**

(Address of principal executive offices)

(Zip Code)

**Registrant's telephone number, including area code**

**(405) 235-4546**

**Not applicable**

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(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Section 2 - Financial Information**

**Item 2.02. Results of Operations and Financial Condition**

*The information contained in this Item 2.02 and in the accompanying exhibit shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or incorporated by reference in any filing under the Exchange Act or the Securities Act of 1933, as amended (the "Securities Act"), except as shall be expressly set forth by specific reference in such filing.*

On January 12, 2007, LSB Industries, Inc. (the "Company") issued a press release announcing certain preliminary financial results for the year ended December 31, 2006. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

This filing contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements include our estimate of the Company's consolidated sales for the fiscal year ended December 31, 2006, and estimated 2006 sales for our Chemical and Climate Control Businesses. Forward-looking statements provide current expectations or forecasts of future events, including results and determinations. These forward-looking statements are not guarantees of future performance, nor should they be relied upon as representing management's views as of any subsequent date. Forward-looking statements involve significant risks and uncertainties and actual results may differ materially from those presented, either expressed or implied, in this filing. Factors that could cause actual results to differ materially from those expressed in the forward-looking statements are changes required in connection with completion of our audit and management's revisions in completing its 2006 financial statements.

**Item 9.01. Financial Statements and Exhibits**

*The information contained in the accompanying Exhibit 99.1 shall not be deemed filed for purposes of Section 18 of the Exchange Act or incorporated by reference in any filing under the Exchange Act or the Securities Act, except as shall be expressly set forth by specific reference in such filing.*

**(d) Exhibits.**

<b>Exhibit</b>	<b>Description</b>
<b>99.1</b>	Press Release issued by LSB Industries, Inc. dated January 12, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: January 12, 2007

LSB INDUSTRIES, INC.

By: /s/ Tony M. Shelby  
Tony M. Shelby,  
Senior Vice President and  
Chief Financial Officer

COMPANY CONTACT:  
Tony M. Shelby, Chief Financial Officer  
(405) 235-4546

Investor Relations Contact:  
Linda Latman (212) 836-9609  
Lena Cati (212) 836-9611  
The Equity Group Inc.

FOR IMMEDIATE RELEASE

**LSB INDUSTRIES, INC. ANNOUNCES DEFENDANT'S  
APPEAL OF SUBSIDIARY'S FAVORABLE JURY VERDICT  
OF \$9.8 MILLION  
AND  
PRELIMINARY SALES VOLUME FOR CALENDAR YEAR 2006**

Oklahoma City, Oklahoma . . . January 12, 2007 . . . LSB Industries, Inc. (AMEX: LXU) announced on October 16, 2006 that its subsidiary, El Dorado Chemical Company ("EDC"), received a unanimous jury verdict awarding \$9,796,218.37 in damages to EDC for the negligence of the defendants, Ingersoll-Rand Co. and DR Holding Corp., as general partners of Dresser Rand Company. LSB today announced that the defendants have filed a notice of appeal with the Circuit Court of Union County, Arkansas, and have posted as security for the judgment a supersedeas bond in the amount of \$10.78 million. EDC has also filed a notice of cross appeal regarding the failure to award prejudgment interest on the judgment amount.

In other news, Jack Golsen, Board Chairman, commented that LSB's preliminary estimate of consolidated sales for calendar year 2006 is \$491 million, up 23.7% from 2005's \$397 million. Sales for 2006 by our Climate Control Business are estimated at \$221 million, up 40.8% from \$157 million in 2005, while sales by our Chemical Business are estimated at \$260 million, an 11.6% improvement from 2005's \$233 million. Total estimated 2006 sales also include other sales of \$10 million, as compared to \$7 million in 2005.

Golsen indicated that the final sales numbers might vary from the preliminary numbers as management completes its year-end review procedures of all cut-offs and accruals, and pending the completion of the year-end audit. The Company currently plans to issue its audited 2006 financial results on or about March 15, 2007.

(more)

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January 12, 2007

This press release contains certain statements which may constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including, but not limited to, estimated consolidated sales for calendar year 2006 and estimated sales for 2006 for our Climate Control Business and Chemical Business. Investors are cautioned that such forward-looking statements are not guarantees of future performance and involve risks and uncertainties, and that actual results may differ materially from the forward-looking statements as a result of various factors, including, but not limited to, changes required in connection with completion of the audit of our 2006 financial statements or management's revisions in completing its 2006 financial statements.

LSB is a manufacturing, marketing, and engineering company with activities on a worldwide basis. LSB's principal business activities consist of the manufacture and sale of commercial and residential climate control products, the manufacture and sale of chemical products for the mining, agricultural and industrial markets, the provision of specialized engineering services and other activities.

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