



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 19, 2008

Via U.S. mail and facsimile

Mr. Tony M. Shelby  
Chief Financial Officer  
LSB Industries, Inc.  
16 South Pennsylvania Avenue  
Oklahoma City, Oklahoma 73107

RE: Form 10-K/A for the fiscal year ended December 31, 2006  
Form 10-K for the fiscal year ended December 31, 2006  
Form 10-Q for the period ended September 30, 2007  
File No. 1-7677

Dear Mr. Shelby:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief