



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2007

Mr. Curtis M. Stevens  
Chief Financial Officer, Louisiana-Pacific Corporation  
414 Union Street  
Nashville, TN 37219

**Re: Louisiana-Pacific Corp**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**File No. 1-7107**

Dear Mr. Stevens:

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 questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Errol Sanderson, Financial Analyst at (202) 551-3746, Pam Long, Assistant Director at (202) 551-3765 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief