



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

DIVISION OF  
CORPORATION FINANCE

October 4, 2012

Via E-mail

Ms. Sallie B. Bailey, Chief Financial Officer  
Louisiana-Pacific Corporation  
414 Union Street, Suite 2000  
Nashville, TN 37219

**Re: Louisiana-Pacific Corporation  
Form 10-K for the year ended December 31, 2011  
Filed February 29, 2012  
File No. 1-7107**

Dear Ms. Bailey:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief