



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2022

Alan J.M. Haughie  
Chief Financial Officer  
Louisiana-Pacific Corporation  
414 Union Street, Suite 2000  
Nashville, Tennessee 37219

**Re: Louisiana-Pacific Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 22, 2022**  
**File No. 001-07107**

Dear Mr. Haughie:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing