



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

*Via U.S. Mail and Facsimile*

Mail Stop 4631

May 26, 2010

Tony M. Shelby  
Executive Vice President of Finance and Chief Financial Officer  
LSB Industries, Inc.  
16 South Pennsylvania Avenue  
Oklahoma City, Oklahoma 73107

**Re: LSB Industries, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 8, 2010**  
**File No. 001-07677**

Dear Mr. Shelby:

We have completed our review of your Form 10-K for the year ended December 31, 2009 and related filings and have no further comments at this time.

Sincerely,

Pamela Long  
Assistant Director

cc: Irwin H. Steinhorn, Esq. (*Via facsimile 405/232-2695*)  
Conner & Winters  
1700 One Leadership Square  
211 North Robinson  
Oklahoma City, Oklahoma 73102