



DIVISION OF
CORPORATION FINANCE

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

February 18, 2020

Via E-mail

Cheryl A. Maguire
Chief Financial Officer
LSB Industries, Inc.
3503 NW 63rd Street
Suite 500
Oklahoma City, Oklahoma 73116

**Re: LSB Industries, Inc.
 Form 10-Q for the quarterly period ended September 30, 2019
 Exhibit No. 10.1 - Second Amendment to Ammonia Purchase and Sale Agreement
 Between Koch Fertilizer, LLC and El Dorado Chemical Company, dated as of
 September 30, 2019
 Filed October 29, 2019
 File No. 001-07677**

Dear Ms. Maguire:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance