



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

DIVISION OF  
CORPORATION FINANCE

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