



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2015

Mail Stop 4631

Via E-mail

Douglas J. Kramer  
Chief Executive Officer  
Lapolla Industries, Inc.  
Intercontinental Business Park  
15402 Vantage Parkway East; Suite 322  
Houston, TX 77032

**Re: Lapolla Industries, Inc.  
Form 10-K for the Year Ended December 31, 2014  
Filed March 31, 2015  
File No. 1-31354**

Dear Mr. Kramer:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction