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December 13, 2012

Mr. Rufus Decker  
Accounting Branch Chief  
Securities & Exchange Commission  
Washington, D.C. 20549

Re: LSB Industries, Inc. ("LSB") Form 10-K for Year Ended December 31, 2011  
Filed February 28, 2012 ("2011 Form 10-K"); File No. 1-7677

Dear Mr. Decker:

Due to an apparent error on my part, I overlooked the email of your December 3, 2012, letter in connection with your review of LSB's 2011 Form 10-K until December 12, 2012. On December 3<sup>rd</sup>, I exchanged test emails with Ms Etheredge of your office to confirm my email address. On the evening of December 11<sup>th</sup>, I noticed that I had not received the letter. I called Ms. Etheredge of your office Wednesday December 12<sup>th</sup> and advised her that I do not recall having heard from the SEC in connection with its review of LSB's 2011 Form 10-K. She advised me that a review letter dated December 3, 2012 was sent to us. Apparently I must have not recognized it and inadvertently deleted it. We requested a copy of the letter, which Ms. Etheredge faxed to us on December 12, 2012.

Due to the above, we will need an extension until December 24, 2012 in order to respond to your letter of December 3, 2012. Sorry for the inconvenience.

If you or Ms. Etheredge have any questions, please call me.

Sincerely yours,

/s/ Tony M. Shelby

Tony M. Shelby  
Executive Vice President and Principal Financial Officer

TMS/dkc

cc: Ms. Lisa Etheredge  
Securities & Exchange Commission