



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