



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 2, 2016

Via E-mail

Mark A. Fuchs  
Vice President, General Counsel and President  
Louisiana-Pacific Corporation  
414 Union Street, Suite 2000  
Nashville, TN 37219

**Re: Louisiana-Pacific Corporation  
Registration Statement on Form S-4  
Filed October 28, 2016  
File No. 333-214290**

Dear Mr. Fuchs:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Chris Ronne, Staff Attorney, at (202) 551-6156 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

cc: Michael J. Solecki, Esq.  
Jones Day