

August 4, 2022

Alan J.M. Haughie
Chief Financial Officer
Louisiana-Pacific Corporation
414 Union Street, Suite 2000
Nashville, Tennessee 37219

Corporation

Fiscal Year Ended December 31, 2021
2022

Re: Louisiana-Pacific
Form 10-K for
Filed February 22,
File No. 001-07107

Dear Mr. Haughie:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing