



October 26, 2007

Submitted on EDGAR under "CORRESP"

Ms. Kathleen Krebs  
Special Counsel  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Subject: Louisiana-Pacific Corporation  
Definitive Schedule 14A  
Filed March 23, 2007  
File No. 1-07107

Dear Ms. Krebs:

We are in receipt of your letter addressed to Richard W. Frost and dated September 27, 2007, regarding the subject filing. I am writing to confirm that, as agreed by telephone between you and our outside counsel at Miller Nash LLP, Mary Ann Frantz, we will provide our responses by letter, filed as correspondence in EDGAR format, on or before November 8, 2007, to permit the proposed responses to be vetted at the next regularly-scheduled meeting of the Compensation Committee of our board of directors in early November.

Very truly yours,

/s/ Anton C. Kirchhof

Anton C. Kirchhof  
Secretary