

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

November 2, 2016

<u>Via E-mail</u> 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