

---

---

**United States of America**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

---

**FORM 8-K**

---

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report: February 27, 2012**

**Commission File Number 1-7107**

---

**LOUISIANA-PACIFIC CORPORATION**

(Exact name of registrant as specified in its charter)

---

**DELAWARE**  
(State or other jurisdiction of  
incorporation or organization)

**1-7107**  
Commission  
File Number

**93-0609074**  
(IRS Employer  
Identification No.)

**414 Union Street, Suite 2000, Nashville, TN 37219**  
(Address of principal executive offices) (Zip Code)

**Registrant's telephone number, including area code: (615) 986-5600**

---

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
- 
-

## **Item 2.02 Results of Operations and Financial Condition**

The information in this item and Exhibit 99.1, attached hereto, is being furnished to the Securities and Exchange Commission and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

On February 27, 2012 Louisiana - Pacific Corporation issued a press release announcing it was required to adjusted its 2011 results for the quarter and year ended December 31, 2011, a copy of which is attached hereto as Exhibit 99.1 and incorporated herein by reference.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LOUISIANA-PACIFIC CORPORATION

By: /s/ Sallie B. Bailey

\_\_\_\_\_  
Sallie B. Bailey

Executive Vice President and Chief

Financial Officer

(Principal Financial Officer)

Date: February 27, 2012

**NEWS RELEASE**

Release No.

Contact:

Mary Cohn (Media Relations)

615.986.5886

Becky Barckley/Mike Kinney (Investor Relations)

615.986.5600

**FOR IMMEDIATE RELEASE**

**LP Adjusts Year End 2011 Results**

Nashville, TN. (February 27, 2012) - Louisiana-Pacific Corporation (LP) (NYSE: LPX) reported today that it has adjusted its 2011 results to reflect a non cash impairment charge related to its investment in its U.S. Greenfiber joint venture due to information received after the release of earnings. On February 24, 2012, LP was notified that the valuation of this joint venture had decreased significantly based upon work being performed as part of U.S. Greenfiber's annual audit. As a result of this, LP has adjusted its 2011 losses, which were previously reported in a press release dated February 7, 2012. After adjustment, LP's 2011 net loss was \$181.3 million, or \$1.36 per diluted share (as compared to the previously reported net loss \$170.7 million, or \$1.28 per diluted share). The adjusted amounts will be reflected in the financial statements included in LP's Annual Report on Form 10-K, which is to be filed on or before February 29, 2012.

About LP

LP is a premier supplier of building materials, delivering innovative, high-quality commodity and specialty products to its retail, wholesale, homebuilding and industrial customers. Visit LP's web site at [www.lpcorp.com](http://www.lpcorp.com) for additional information on the company as well as a reconciliation of non-GAAP results.