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LSB INDUSTRIES INC Form 8-K August 09, 2007

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

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) August 7, 2007

LSB INDUSTRIES, INC.

Delaware	1-7677	of registrant as spec 73-1015226
(State or other jurisdiction	(Commission File	(IRS Employer Identification
of incorporation)	Number)	No.)
16 South Pennsylvania, Oklahoma City, Oklahoma		73107
(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code (405) 235-4546

Not applicable

(Former name or former address, if changed since last report)

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):

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

Section 2 - Financial Information

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Item 2.02. Results of Operations and Financial Condition

On August 7, 2007, LSB Industries, Inc. (the "Company") issued a press release to report its unaudited financial results for the second quarter ended June 30, 2007. The press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

On August 8, 2007, at 10:00 a.m. EDT/11:00 a.m. CDT, the Company held a conference call broadcast live over the Internet to discuss the unaudited results of the second quarter ended March 31, 2007. The conference call was announced in the press release, dated May 7, 2007, attached hereto as Exhibit 99.1.

The information contained in this Item 2.02 of this Form 8-K and the Exhibit attached hereto are being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Securities Act of 1934 (as amended), or otherwise subject to the liabilities of such section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 (as amended), except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits

The information contained in the accompanying Exhibit 99.1 shall not be deemed filed for purposes of Section 18 of the Exchange Act or incorporated by reference in any filing under the Exchange Act or the Securities Act, except as shall be expressly set forth by specific reference in such filing.

(d) Exhibits.

Exhibit Description

99.1 Press Release issued by LSB Industries, Inc. dated August 7, 2007.

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SIGNATURES

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

Dated: August 8, 2007 LSB INDUSTRIES, INC. By: /s/ Jim D. Jones Name: Jim D. Jones,

Title: Senior Vice President,

Corporate Controller and Treasurer (Principal Accounting Officer)