
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: **March 3, 2004**

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)

93-0609074

(IRS Employer Identification No.)

805 SW Broadway, Suite 1200, Portland, Oregon 97205-3303

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **(503) 821-5100**

Item 7. Financial Statements, Pro Forma Financial Statements and Exhibits.

(c) Exhibits.

99.1

Press release issued by Louisiana - Pacific Corporation on March 2, 2004 regarding an Adjustment to Fourth Quarter 2003 Results.

Item 12. Results of Operations and Financial Condition.

The information in this Form 8-K and Exhibit 99.1, attached hereto, is furnished in accordance with SEC Release No. 33-8216. The information 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 March 2, 2004, Louisiana - Pacific Corporation issued a press release announcing an adjustment to their previously released financial results for the quarter and year ended December 31, 2003, a copy of which is attached hereto as Exhibit 99.1.

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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/ CURTIS M. STEVENS

Curtis M. Stevens

Executive Vice President and Chief

Financial Officer

(Principal Financial Officer)

Date: March 3, 2004

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EXHIBIT INDEX

99.1 Press release of LP dated March 2, 2004 reporting an adjustment to LP's earnings for the fourth quarter and year ended December 31, 2003, which had previously been released.

**NEWS RELEASE**

Release No. 106-3-4

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FOR RELEASE AT 1:30 P.M. (EST) TUESDAY, MARCH 2, 2004**LP Adjusts Fourth Quarter and Year-end 2003 Results**

Portland, Ore. (March 2, 2004) - Louisiana-Pacific Corporation (LP) (NYSE: LPX) reported today that it has adjusted its fourth quarter and year-end results to reflect a change in legal reserves due to a recent adverse court ruling. On February 17, 2004, the Minnesota State Court of Appeals affirmed a trial court judgment of \$20.1 million. LP intends to appeal the decision by filing a petition for review with the Minnesota State Supreme Court. However, as a result of this additional information, LP has adjusted its 2004 fourth quarter and full year profits, previously reported in a press release dated February 5, 2004, to reflect additional reserves for this case. After adjustment, LP's fourth quarter net income was \$163.7 million, or \$1.52 per diluted share, and for the full year of 2003, LP's net income was \$272.5 million, or \$2.56 per diluted share. These amounts will be reflected in the financial statements to be filed in LP's Annual Report on Form 10-K to be filed on or before March 15, 2004.

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 for additional information on the company.

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FORWARD LOOKING STATEMENTS

This news release contains statements concerning Louisiana-Pacific Corporation's (LP) future results and performance that are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. The matters addressed in these statements are subject to a number of risks, uncertainties and assumptions that may cause actual results to differ materially from those projected, including, but not limited to,

the effect of general economic conditions, including the level of interest rates and housing starts, market demand for the company's products, and prices for structural products; the effect of forestry, land use, environmental and other governmental regulations; the ability to obtain regulatory approvals; and the risk of losses from fires, floods and other natural disasters. These and other factors that could cause or contribute to actual results differing materially from those contemplated by such forward-looking statements are discussed in greater detail in the company's Securities and Exchange Commission filings.
