

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

VIA FACSIMILE AND U.S. MAIL

May 10, 2010

Michael T. Adams Chief Financial Officer Lapolla Industries, Inc. 15402 Vantage Parkway East, Suite 322 Houston, Texas 77032

> RE: Lapolla Industries, Inc. Form 10-K for the Year Ended December 31, 2009 Form 10-K for the Year Ended December 31, 2008 Forms 10-Q for the Quarters Ended March 31, 2009, June 30, 2009 and September 30, 2009 File No. 1-31354

Dear Mr. Adams:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker Accounting Branch Chief