

LOUISIANA PACIFIC CORP
Form 8-K
July 25, 2002

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SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

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

Date of Report: July 25, 2002

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 5. Other events

On May 8, 2002, Louisiana-Pacific Corporation ("LP") announced that its board of directors had approved a plan to sell selected businesses and assets, including its plywood, industrial panels, timber and timberlands, lumber, wholesale and distribution businesses. In accordance with Statement of Financial Accounting Standards (SFAS) No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets," LP is required to account for the businesses anticipated to be sold within one year as discontinued operations. Additionally, as a result of the planned divestitures LP was required to modify its segment reporting under SFAS No. 131, "Disclosures about Segments of Enterprise and Related Information."

Attached as Exhibit 99.1 and incorporated herein by reference is a copy of a press release of LP dated July 24, 2002, reporting LP's financial results for the second quarter of 2002. The data included in the press release for periods ended prior to June 30, 2002 have been reclassified to conform to the presentation for the three months ended June 30, 2002, which reflects the application of SFAS Nos. 144 and 131 as described above.

Attached as Exhibit 99.2 and incorporated herein by reference are unaudited consolidated statements of income of LP, and selected segment information of LP, for the years ended December 31, 2001, 2000 and 1999 and for the three months ended June 30 and March 31, 2002 and December 31, September 30, June 30 and March 31, 2001. The data for all such periods ended prior to June 30, 2002 have been reclassified to

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EXHIBIT INDEX

SIGNATURES