

LOUISIANA PACIFIC CORP  
Form 8-K  
October 24, 2002

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## SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

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### FORM 8-K

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

Date of Report: **October 23, 2002**

Commission File Number **1-7107**

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### 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**

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#### Item 5. Other events

On May 8, 2002, LP announced that its board of directors had approved a plan to sell selected businesses and assets, including its plywood, commodity 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. Accordingly, in the second quarter of 2002, LP classified its plywood, lumber, commodity industrial panels and wholesale and distribution businesses and timber assets directly associated with these businesses as discontinued operations. Although LP plans to divest its fee timber assets not directly associated with these businesses, these assets are not reported as discontinued operations because LP does not anticipate that the full divestiture will occur within the next twelve months. Additionally, as a result of the planned divestitures, LP was required to modify its segment reporting under SFAS No. 131, "Disclosures about Segments of an Enterprise and Related Information." In September 2002, LP determined that it would not pursue the sale of most of its lumber business and therefore all lumber mills that are not to be divested have been reclassified to continuing operations.

Attached as Exhibit 99.1 and incorporated herein by reference is a copy of a press release of LP dated October 23, 2002, reporting LP's earnings for the third quarter of 2002. The data included in the press release for periods ended prior to September 30, 2002 have been



QuickLinks

[Item 5. Other events](#)

[Item 7. Financial Statements and Exhibits](#)

[SIGNATURES](#)

[EXHIBIT INDEX](#)