

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
September 5, 2017**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Patrick Industries, Inc.**

**File No. 5-17482 - CF#35469**

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Tontine Capital Partners, L.P. et al submitted an application under Rule 24b-2 requesting confidential treatment for information they excluded from the Exhibits to a Schedule 13D/A filed on August 25, 2017 relating to their beneficial ownership of common shares of Patrick Industries, Inc.

Based on representations by Tontine Capital Partners, L.P. et al that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 99.5                      through May 4, 2018

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary