



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2009

*By U.S. mail and facsimile to (616) 364-5558*

Mr. Michael R. Cole, Chief Financial Officer  
Universal Forest Products, Inc.  
2801 East Beltline, N.E.  
Grand Rapids, MI 49525

**RE: Universal Forest Products, Inc.  
Form 10-K for the fiscal year ended December 27, 2008  
File No. 0-22684**

Dear Mr. Cole:

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

Sincerely,

Terence O'Brien  
Branch Chief