



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2010

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

**RE: Universal Forest Products, Inc.**  
**Form 10-K for the Fiscal Year Ended December 26, 2009**  
**Filed February 23, 2010**  
**File No. 000-22684**

Dear Mr. Cole:

We have completed our review of your annual report on Form 10-K for the fiscal year ended December 26, 2009 and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director