



DIVISION OF
CORPORATION FINANCE

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

January 26, 2021

Michael R. Cole
Chief Financial Officer
UFP Industries Inc.
2801 East Beltline NE
Grand Rapids, MI 49525

Re: UFP Industries Inc.
Form 10-K for the Fiscal Year Ended December 28, 2019
Filed February 26, 2020
File No. 000-22684

Dear Mr. Cole:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing