



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2024

Michael R. Cole  
Chief Financial Officer  
UFP Industries, Inc  
2801 East Beltline, N.E.  
Grand Rapids, Michigan 49525

**Re: UFP Industries, Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 28, 2024**  
**File No. 000-22684**

Dear Michael R. 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