

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