

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  
Filed February 26,  
File No. 000-22684

Fiscal Year Ended December 28, 2019  
2020

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