



**Michael R. Cole**  
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December 22, 2020

**Filed Via Edgar**

Melissa Gilmore  
Division of Corporate Finance  
Securities and Exchange Commission  
Washington, D.C. 20549

Re: **UFP Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended December 28, 2019**  
**Filed February 26, 2020**  
**Form 8-k/A Furnished October 22, 2020**  
**File No. 00-22684**

Dear Melissa Gilmore:

On behalf of UFP Industries, Inc., a Michigan corporation (the "Company"), we acknowledge receipt by the Company to your letter dated December 21, 2020 (the "Comment Letter") with respect to the above-referenced filing.

The Company is working to respond to the Comment Letter, however, it will require additional time to consider and respond to the Staff's comments. Accordingly, on behalf of the Company, we respectfully request an extension of 14 calendar days to respond to the Comment Letter such that the Company would respond by January 18, 2021. If granted, please respond with your written confirmation of the approved extension.

We are grateful for the Staff's accommodation in this matter. Please do not hesitate to call me at (616) 365-1540.

Very truly yours,

/s/ Michael R. Cole

Michael R. Cole

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