SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

AMENDMENT TO CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED): MARCH 30, 1998

UNIVERSAL FOREST PRODUCTS, INC.
(Exact name of Registrant as specified in its charter)

MICHIGAN	000-22684	381465835
(State or Other Jurisdiction of Incorporation)	(Commission File No.)	(IRS Employer File No.) Identification No.)

2801 EAST BELTLINE, N.E., GRAND RAPIDS, MICHIGAN 49525
(Address of Principal Executive Offices) (Zip Code)

(616) 364-6161
(Registrant's Telephone Number, Including Area Code)

NOT APPLICABLE
(Former Name or Former Address, if Changed Since Last Report)

This Amendment amends the Current Report on Form 8-K of Universal Forest Products, Inc., dated April 13, 1998, relating to events occurring on March 30, 1998. As provided in Item 7(a)(4) of the instructions to Form 8-K, the Current Report on Form 8-K excluded the required financial statements for Shoffner Industries, Inc., the business acquired. This Amendment is filed to provide the required audited consolidated financial statements of Shoffner Industries, Inc. and the required consolidating condensed pro forma financial information.

The following information amends Item 7 of the Current Report on Form 8-K and sets forth, in its entirety, the information as amended.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(a) FINANCIAL STATEMENTS OF BUSINESS ACQUIRED. The following consolidated financial statements of Shoffner Industries, Inc. are filed as part of this Amendment to Current Report. Financial Statements for the three months ended March 29, 1998 and March 31, 1997, labeled "Unaudited", have been compiled and prepared by management:

Independent Auditors' Report

Consolidated Balance Sheets as of March 29, 1998 (Unaudited), December 31, 1997, and December 31, 1996

Consolidated Statements of Shareholders' Equity for the Years Ended December 31, 1997 and December 31, 1996

Consolidated Statements of Income for the Three Months Ended March 29, 1998 and March 31, 1997 (Unaudited), and for the Years Ended December 31, 1997 and December 31, 1996

Consolidated Statements of Cash Flows for the Three Months Ended March 29, 1998 and March 31, 1997 (Unaudited), and for the Years Ended December 31, 1997 and December 31, 1996

Notes to Consolidated Financial Statements

(b) PRO FORMA FINANCIAL INFORMATION. The following unaudited consolidating pro forma financial information is filed as part of this Amendment to Current Report:

Description of Consolidating Pro Forma Financial Information

Consolidating Condensed Pro Forma Balance Sheet as of March 28, 1998

Consolidating Condensed Pro Forma Statements of Earnings for the Three Months Ended March 28, 1998 and for the Year Ended December 27, 1997

Notes to Consolidating Condensed Pro Forma Financial Statements

(c) EXHIBITS.

2.1(1) Agreement and Plan of Reorganization dated as of March 30, 1998, by and among Universal Forest Products, Inc., UFP Acquisition Corp. II, Shoffner Industries, Inc., and the Shareholders of Shoffner Industries, Inc., together with the Annexes thereto.

23 Consent of Apple, Bell, Johnson & Co., P.A.

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(1) Previously filed with the Current Report on Form 8-K of Universal Forest Products, Inc., dated April 13, 1998, relating to events occurring on March 30, 1998.

INDEPENDENT AUDITORS' REPORT

To the Officers and Directors
Shoffner Industries, Inc. and Subsidiaries
Route #1, Box 97
Burlington, North Carolina

We have audited the accompanying consolidated balance sheets of Shoffner Industries, Inc. and Subsidiaries as of December 31, 1997 and 1996, and the related consolidated statements of income, shareholders' equity, and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the aforementioned consolidated financial statements present fairly, in all material respects, the financial position of Shoffner Industries, Inc. and Subsidiaries as of December 31, 1997 and 1996, and the results of their operations and their cash flows for the years then ended, in conformity with generally accepted accounting principles.

As discussed in Note 10 to the financial statements, the Company changed its method of valuing its inventory in 1996.

Yours very truly,

APPLE, BELL, JOHNSON & CO., P.A.
Certified Public Accountants
Burlington, North Carolina
January 26, 1998

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

	(UNAUDITED) March 29, 1998	December 31, 1997	December 31, 1996
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	$ 514,271	$ 1,610,317	$ 630,374
Accounts receivable			
Less allowance for doubtful accounts - $175,500 in 1998, $125,000 in 1997 and $80,000 in 1996	7,694,435	7,482,378	5,663,505
Accounts receivable - Officer	0	0	152,460
Inventories:			
Raw materials	9,656,155	7,882,114	5,447,638
Finished goods	1,744,265	1,148,580	900,852
Prepaid expenses	57,158	20,333	0
Income tax refund	0	0	408,221
Deferred income tax	0	0	208,745
TOTAL CURRENT ASSETS	19,666,284	18,143,722	13,411,795
PROPERTY, PLANT AND EQUIPMENT			
Land and land improvements	4,759,477	4,548,208	3,026,770
Buildings	8,185,485	8,177,290	7,689,526
Automobiles and trucks	4,595,976	4,568,843	4,158,197
Machinery and equipment	13,733,035	13,659,210	9,309,535
Office furniture, fixtures and equipment	2,849,590	2,726,749	2,330,360
Other	3,459,078	3,328,023	2,736,219
	37,582,641	37,008,323	29,250,607
LESS: Accumulated depreciation	12,695,058	12,424,787	10,306,417
NET PROPERTY, PLANT AND EQUIPMENT	24,887,583	24,583,536	18,944,190
OTHER ASSETS			
Cash surrender value of life insurance, net	1,837,570	1,730,631	1,430,157
Other	11,715	11,715	11,715
TOTAL OTHER ASSETS	1,849,285	1,742,346	1,441,872
TOTAL ASSETS	$46,403,152	$44,469,604	$33,797,857

See accompanying notes and independent auditors' report.

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

	(UNAUDITED) March 29, 1998	December 31, 1997	December 31, 1996
LIABILITIES AND SHAREHOLDERS' EQUITY			
CURRENT LIABILITIES			
Current portion of long-term debt	$ 353,405	$ 353,405	$ 1,122,946
Accounts payable and other accrued liabilities	2,654,540	2,114,080	1,374,110
Accrued wages and benefits	768,916	1,657,703	2,253,982
Accrued federal and state income tax	187,444	132,131	0
TOTAL CURRENT LIABILITIES	3,964,305	4,257,319	4,751,038
NONCURRENT INCOME TAX PAYABLE	129,049	241,897	362,846
LONG-TERM DEBT	21,066,273	13,156,408	6,762,268
DEFERRED INCOME TAXES	0	0	1,834,625
DEFERRED COMPENSATION	360,778	360,778	277,176
COMMITMENTS AND CONTINGENCIES			
SHAREHOLDERS' EQUITY			
Common Stock			
Voting - $0.10 par 100,000 shares authorized, 25,000 shares outstanding	2,500	2,500	2,500
Nonvoting - $0.10 par 1,900,000 shares authorized, 475,000 shares outstanding	47,500	47,500	47,500
Retained earnings	20,832,747	26,403,202	19,759,904
TOTAL SHAREHOLDERS' EQUITY	20,882,747	26,453,202	19,809,904
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY	$46,403,152	$44,469,604	$33,797,857

See accompanying notes and independent auditors' report.

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY
Years Ended December 31, 1997 and 1996

	Class A Voting Shares Outstanding	Class A Voting Common Stock	Class B Non-Voting Shares Outstanding	Class B Non-Voting Common Stock	Shares Outstanding	Common Stock	Retained Earnings	Total
BALANCE, JANUARY 1, 1996, AS PREVIOUSLY REPORTED.......					533,956	$53,396	$17,955,958	$18,009,354
ADD:								
Adjustment for the cumulative effect on prior years of applying retroactively the new method of accounting for inventories (Note 10).....							368,178	368,178
BALANCE, JANUARY 1, 1996, AS ADJUSTED..................	0	0	0	0	533,956	53,396	18,324,136	18,377,532
ADD:								
Net income for 1996.......							4,992,279	4,992,279
DEDUCT:								
Dividends paid............							(1,200,000)	(1,200,000)
Redemption of common stock..............					(33,956)	(3,396)	(2,356,511)	(2,359,907)
RECAPITALIZATION.............	25,000	2,500	475,000	47,500	(500,000)	(50,000)	0	0
BALANCE, DECEMBER 31, 1996............	25,000	2,500	475,000	47,500	0	0	19,759,904	19,809,904
ADD:								
Net income for 1997.......							10,758,298	10,758,298
DEDUCT:								
Dividends paid............							(4,115,000)	(4,115,000)
BALANCE, DECEMBER 31, 1997............	25,000	$2,500	475,000	$47,500	0	$ 0	$26,403,202	$26,453,202

See accompanying notes and independent auditors' report.

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME

	(UNAUDITED) Three Months Ended		Years Ended	
	March 29, 1998	March 31, 1997	December 31, 1997	December 31, 1996
SALES (Net of discounts, returns and allowances)	$17,230,929	$16,987,316	$91,027,391	$75,430,340
COST OF GOODS SOLD	12,577,135	12,575,959	64,329,666	51,824,450
GROSS PROFIT	4,653,794	4,411,357	26,697,725	23,605,890
OPERATING EXPENSES:				
General and administrative	5,503,447	1,624,139	9,992,076	9,475,179
Selling	1,716,369	1,403,904	6,854,063	5,930,937
	7,219,816	3,028,043	16,846,139	15,406,116
OPERATING INCOME (LOSS)	(2,566,022)	1,383,314	9,851,586	8,199,774
OTHER INCOME :				
Interest expense	(309,039)	(181,979)	(891,619)	(438,146)
Interest income	32,124	18,109	108,961	220,503
Gain (Loss) on sale of plant assets	(110,260)	11,128	70,756	101,055
Other	4,292	7,564	33,234	41,544
	(382,883)	(145,178)	(678,668)	(75,044)
INCOME (LOSS) BEFORE INCOME TAXES	(2,948,905)	1,238,136	9,172,918	8,124,730
PROVISION FOR INCOME TAXES:				
Current	50,597	0	40,500	3,009,987
Deferred provision (benefit)	0	0	(1,625,880)	122,464
	50,597	0	(1,585,380)	3,132,451
NET INCOME (LOSS)	($2,999,502)	$1,238,136	$10,758,298	$ 4,992,279

See accompanying notes and independent auditors' report.

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

	(UNAUDITED) Three Months Ended		Years Ended	
	March 29, 1998	March 31, 1997	December 31, 1997	December 31, 1996
CASH FLOWS FROM OPERATING ACTIVITIES				
Net income	($2,999,502)	$ 1,238,136	$10,758,298	$ 4,992,279
Adjustments to reconcile net income to net cash provided by operations				
Depreciation	633,882	452,266	2,351,605	1,696,598
Deferred income taxes	0	0	(1,625,880)	25,461
Deferred compensation	0	0	83,602	87,497
Loss (gain) on sales of property, plant & equipment	110,260	(11,128)	(70,756)	(101,055)
Changes in:				
Accounts receivable	(212,057)	(1,002,949)	(1,666,413)	(469,586)
Income tax refund	0	0	408,221	(408,221)
Inventories	(2,369,725)	(2,475,789)	(2,682,204)	(631,151)
Prepaid expenses	(36,825)	239,164	(20,333)	0
Accounts payable and other accrued liabilities	540,460	533,886	739,970	(325,832)
Accrued wages and benefits	(888,787)	(1,934,823)	(596,279)	421,090
Accrued federal and state income taxes	55,313	(6,006)	132,131	(73,115)
Noncurrent income taxes payable	(112,848)	0	(120,949)	362,846
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(5,279,829)	(2,967,243)	7,691,013	5,576,811
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds of long-term borrowings	10,200,000	4,950,000	5,899,216	1,500,000
Payments of long-term borrowings	(2,290,135)	(294,243)	(274,617)	(1,144,260)
Dividends paid	(2,570,953)	0	(4,115,000)	(1,200,000)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	5,338,912	4,655,757	1,509,599	(844,260)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant & equipment	(1,048,189)	(2,027,287)	(8,024,618)	(5,811,071)
Proceeds from property, plant and equipment sales	0	0	104,423	422,300
Redemption of common stock	0	0	0	(2,359,907)
Increase in cash value of life insurance	(106,939)	(81,615)	(300,474)	(527,196)
Other	0	0	0	2,600
NET CASH USED BY INVESTING ACTIVITIES	(1,155,128)	(2,108,902)	(8,220,669)	(8,273,274)

See accompanying notes and independent auditors' report.

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

	(UNAUDITED) Three Months Ended		Years Ended	
	March 29, 1998	March 31, 1997	December 31, 1997	December 31, 1996
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	($1,096,045)	($420,388)	$ 979,943	($3,540,723)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	1,610,317	630,374	630,374	4,171,097
CASH AND CASH EQUIVALENTS, END OF PERIOD	$ 514,272	$209,986	$ 1,610,317	$ 630,374
SUPPLEMENTARY DISCLOSURES				
Operating activities reflect:				
Interest paid	$ 309,038	$181,978	$ 942,647	$ 583,964
Income taxes paid (refunded)	$ 120,949	$ 6,006	($ 368,902)	$3,238,916

See accompanying notes and independent auditors' report.

SHOFFNER INDUSTRIES, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
Years Ended December 31, 1997 and 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

OPERATIONS

Shoffner Industries, Inc. (the "Company") manufactures roof and floor trusses for the site-built residential housing market. The Company operates fourteen facilities throughout the Southeastern United States and comprises a single industry segment. No single customer represents more than ten percent of net sales.

METHOD OF CONSOLIDATION

The attached consolidated statements include the results of operations of the Company (Shoffner Industries, Inc.) and all of its wholly-owned subsidiaries (Shoffner Industries of Virginia, Inc., Shoffner Industries of Tennessee, Inc.). All significant intercompany transactions and balances have been eliminated. On December 31, 1996, the wholly-owned subsidiaries were merged with Shoffner Industries, Inc.

CASH AND CASH EQUIVALENTS

For purposes of the statements of cash flows, the Company considers cash and other demand deposits as cash equivalents.

INVENTORIES

Inventories are stated at the lower of average cost or market and consist of raw materials, manufactured goods, and purchased goods.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost. Expenditures for renewals and betterments are capitalized, and maintenance and repairs are expensed as incurred. Depreciation is computed principally by the straight-line method over the estimated useful lives of the assets as follows:

Land improvements	10 to 35 years
Buildings and improvements	10 to 40 years
Automobiles and trucks	6 to 10 years
Machinery and equipment	6 to 15 years
Office furniture, fixtures and equipment	3 to 10 years

INTEREST DURING CONSTRUCTION

Interest cost incurred during the construction period of property and equipment is capitalized as a cost of the property and equipment. The cost capitalized during 1997 and 1996 amounts to $51,028 and $145,818, respectively.

INCOME TAXES

The Company elected S corporation status effective January 1, 1997. The difference between LIFO and FIFO inventory at December 31, 1996 was subject to LIFO reserve recapture in the final C-corporation year. Earnings and losses after that date will be included in the personal income tax returns of the shareholders and taxed depending on their personal tax strategies.

REVENUE RECOGNITION AND ALLOWANCE FOR DOUBTFUL ACCOUNTS

Revenue is recognized at the time the product is shipped to the customer. The Company accrues for bad debt expense based on its history of accounts receivable write-offs to sales. Individual accounts receivable balances are evaluated and those balances considered to be uncollectible are recorded to the allowance. Collections of amounts previously written off are recorded as an increase to the allowance. Bad debt expense amounted to $83,592 and $18,339 for 1997 and 1996, respectively.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

RECLASSIFICATION OF FINANCIAL STATEMENT PRESENTATION

Certain reclassifications have been made to the December 31, 1996, financial statements to conform with the December 31, 1997, financial statement presentation. Such reclassifi- cations have no effect on net income as previously reported.

2. LONG-TERM DEBT

The Company had borrowings with First Union National Bank secured by all accounts receivable, inventories, machinery and equipment, and certain land and buildings. In February 1996, the Company entered into an interest rate swap agreement with First Union National Bank. The Company exchanged $3,000,000 of its variable rate debt for fixed rate debt. At

December 31, 1997, the debt is payable at an effective fixed rate of 6.62%. This agreement will terminate March 1, 1999.

Below is a summary of the Company's long-term debt as of December 31, 1997 and 1996.

	1997	1996
FIRST UNION NATIONAL BANK		
Equipment and working capital lines-of-credit ($13,000,000 limit); interest is due monthly at LIBOR + 1.25% (7.22% at December 31, 1997) and the principal is payable June 1999	$ 9,000,000	$6,352,234
Real estate loan; $9,150 plus interest due monthly at LIBOR + 1.25% (7.22% at December 31, 1997) and the balance of the principal is payable April 1999	1,233,250	1,343,050
WEYERHAEUSER		
Real estate loan, secured by land and a building; $5,787 due monthly including interest at 7.75% through February 2000	133,213	189,930
Obligations under capital lease; interest imputed at 7.58% (see Note 7)	3,143,350	0
	13,509,813	7,885,214
Less: Current maturities	353,405	1,122,946
	$13,156,408	$6,762,268

The bank term loan and lines of credit require the maintenance of certain financial ratios and place certain limits on business alteration.

Current maturities of the Company's long-term debt are as follows:

1998	$ 353,405
1999	10,410,587
2000	240,341
2001	246,847
2002	2,258,633
Thereafter	0
	$ 13,509,813

At December 31, 1997 and 1996, the Company had $590,000 of outstanding letters of credit.

3. DEFINED CONTRIBUTION PLAN

During 1993, the Company established the Shoffner Industries, Inc. 401 (k) Plan. Under the Plan, eligible employees may elect to defer up to ten percent of compensation for the year, subject to Internal Revenue Service limits. The Company contributes a matching fifty percent of the first six percent of employee compensation deferral. The Company may make additional contributions to the Plan. In 1997 and 1996, the Company contributed $417,085 and $375,941 respectively, to the Plan.

4. DEFERRED BONUS ARRANGEMENT

The Company maintains a non-qualified deferred bonus arrangement for certain key employees. Additions to the deferred bonus accounts are based annually on the Company's profits. The amount accrued in the accounts for the years ended December 31, 1997 and 1996 totaled $124,884 and $115,335. The nonvested deferred account balances amount to $360,778 and $277,176 at December 31, 1997 and 1996, respectively.

5. LINE OF CREDIT

On May 1, 1997, the Company entered into a lending arrangement with its principal shareholder. The Company may borrow seasonal working capital needs from Carroll M. Shoffner under a $5,000,000 line of credit, which provides for payment of interest at the Prime Rate of First Union National Bank of North Carolina as that rate may change from time to time. The Company has no loans outstanding under this line of credit as of December 31, 1997.

6. RELATED PARTY TRANSACTIONS

The principal shareholder of the Company purchases building materials, trusses, etc. from the Company for various businesses that the shareholder owns. During 1997 and 1996, these purchases amounted to $705,563 and $166,122, respectively. The balance sheets include accounts receivable balances from the principal shareholder of $ 0 and $152,460 for 1997 and 1996, respectively.

On January 2, 1996, the Company sold all of the equipment associated with its farming operations to Shoffner Ranch, Inc. a corporation owned by the principal shareholder, for $387,500.

The Company leases certain real property from Shoffner Investments, LLC (see Note 7).

7. LEASE COMMITMENTS

The Company has three long-term leases with Shoffner Investments, LLC, which is owned by the Company's principal shareholder and family members. The leases are ten-year operating agreements expiring in 2006 and 2007. Options exist to extend each lease for four separate consecutive five year terms.

During the years ended December 31, 1997 and 1996 rentals under long-term lease obligations were $698,000 and $240,000, respectively. Future lease obligations over the primary terms of the Company's long-term leases as of December 31, 1997 are:

Years Ended December 31,	Amount
1998	$ 768,000
1999	768,000
2000	768,000
2001	768,000
2002	768,000
Thereafter	2,902,000
Total	$6,742,000

The Company is the lessee of an aircraft recorded under a capital lease. The lease is non-cancelable and expires May 2002. Minimum future lease payments under the capital lease agreements are as follows:

Year	Amount
1998	$ 428,333
1999	428,333
2000	428,333
2001	428,333
2002	2,328,618
Total minimum lease payments	$4,041,950
Less amount representing interest	898,600
Present value of minimum lease payments	$3,143,350

In addition to the minimum lease payments, the Company is responsible for all taxes, insurance and maintenance of the aircraft.

As of December 31, 1997, the cost of the aircraft recorded under the capital lease was $3,251,450, the accumulated amortization was $135,477, and the net book value was $3,115,973. Amortization of leased property is included in depreciation expense.

8. CONCENTRATIONS OF CREDIT RISK

The Company maintains its cash balances at a financial institution located in Burlington, North Carolina. Accounts are insured by the Federal Deposit Insurance Corporation up to $100,000. At December 31, 1997 and 1996, the Company's uninsured cash balances totaled $1,497,017 and $514,574, respectively. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Credit sales are made to the Company's customers in the ordinary course of business. Generally, these sales are unsecured to the extent that State lien laws are unrecognized.

9. INCOME TAXES

As discussed in Note 1, the Company changed its tax status from taxable to a pass-through entity effective as of January 1, 1997. Accordingly, the net deferred tax liability at the date that the election for the change was filed has been eliminated through an adjustment to the deferred tax provision.

Income tax provisions for the years ended December 31, 1997 and 1996, are summarized as follows:

	1997	1996
Currently payable:		
Federal		$2,482,660
State and local	$ 40,500	527,327
	40,500	3,009,987
Net deferred:		
Federal	(287,509)	94,906
State and local	(1,338,371)	27,558
	(1,625,880)	122,464
	($1,585,380)	$3,132,451

The effective income tax rate is different from the statutory federal income tax rate for the years ended December 31, 1997 and 1996 for the following reasons:

	1997	1996
Statutory federal income tax rate	0.0%	34.0%
State and local	0.4	4.6
Effect of S-election	(17.7)	0.0
Effective income tax rate	(17.3%)	38.6%

At December 31, 1997, no deferred tax assets or liabilities exist due to the S-election.

Temporary differences which give rise to deferred tax assets and liabilities at December 31, 1996 are as follows:

	Deferred Tax Assets	Deferred Tax Liabilities
Accrued bonuses	$177,453	
Depreciation and basis		$1,834,625
Allowance for bad debts	31,292	
	$208,745	$1,834,625

In January 1998, the Company paid a dividend to its shareholders totaling approximately $2,500,000 to compensate the shareholders for the federal and state income taxes they are required to pay by April 15, 1998. The dividend is considered to be a non-taxable distribution from an S corporation for tax purposes.

10. CHANGE IN METHOD OF ACCOUNTING FOR INVENTORIES

The Company changed its accounting for inventories to the first-in, first-out (FIFO) method in 1996. Prior to 1978, the Company had accounted for inventories by the first-in, first-out (FIFO) method. During the period from 1978 to 1996, the inventories were determined by the last-in, first-out (LIFO) method. The new method of accounting for inventories was adopted after several years of low inflation. The LIFO method was adopted in 1978 in response to high inflation and the potential impact of overstated profits in high inflation years. The financial statements of prior years have been restated to apply the new method retroactively. For income tax purposes, the new method was also adopted. The effect of the accounting change on the net income of 1996 is an increase of $570,954.

11. COMMITMENTS AND CONTINGENCIES

Various lawsuits and claims, including those involving ordinary routine litigation incidental to its business, to which the Company is a party, are pending, or have been asserted, against the Company. Although the outcome of these matters cannot be predicted with certainty, and some of them may be disposed of unfavorably to the Company, management has no reason to believe that their disposition will have a material adverse effect on the consolidated financial position, operating results or liquidity of the Company.

12. EVENT SUBSEQUENT TO THE DATE OF THE INDEPENDENT AUDITORS' REPORT (UNAUDITED)

On March 30, 1998, the Company merged into UFP Acquisition Corp. II, a wholly-owned subsidiary of Universal Forest Products, Inc. Due to the merger, the Company was in default of the Promissory Note and Loan Agreement with First Union National Bank. The bank has waived those covenants.

PRO FORMA CONSOLIDATING FINANCIAL INFORMATION

Effective March 30, 1998, Universal Forest Products, Inc. (the "Company"), through its wholly owned subsidiary UFP Acquisition Corp. II, acquired Shoffner Industries, Inc. ("Shoffner"), a North Carolina corporation. Shoffner is a supplier of roof and floor trusses to the site-built residential housing market with 14 facilities in 7 states. The assets of Shoffner include property, plant and equipment which the Company intends to continue to use for the manufacture and supply of roof and floor trusses.

The acquisition was effected pursuant to an Agreement and Plan of Reorganization and accompanying Plan of Merger, both dated as of March 30, 1998, by and among the Company, UFP Acquisition Corp. II, Shoffner Industries, Inc., Mr. Carroll Shoffner and the shareholders of Shoffner Industries, Inc. Pursuant to the Agreement and Plan of Reorganization, Shoffner Industries, Inc. was merged with and into UFP Acquisition Corp. II, a Michigan corporation and a wholly owned subsidiary of the Company. On March 30, 1998, UFP Acquisition Corp. II changed its name to Shoffner Industries, Inc.

The following unaudited consolidating condensed pro forma balance sheet as of March 28, 1998 is based upon the historical consolidated balance sheet of the Company and the consolidated balance sheet of Shoffner as of March 29, 1998, after giving effect to the acquisition as if such transaction had occurred on March 28, 1998.

The following unaudited consolidating condensed pro forma statements of earnings for the three months ended March 28, 1998 and for the year ended December 27, 1997 are based upon the historical consolidated statements of earnings of the Company and the consolidated statements of earnings of Shoffner for those periods, after giving effect to the acquisition as if such transaction had been completed as of the beginning of the period being presented.

The consolidating condensed pro forma statements of earnings are not necessarily indicative of the results that actually would have occurred had the acquisition been completed as of the beginning of the period presented, nor are they necessarily indicative of future operating results.

The consolidating pro forma adjustments are described in the accompanying notes to the consolidating condensed pro forma financial statements. The consolidating condensed pro forma financial statements should be read in conjunction with the notes thereto and the consolidated financial statements of the Company included in the Company's Annual Report to Shareholders on Form 10-K for the fiscal year ended December 27, 1997 and Quarterly Report on Form 10-Q for the three months ended March 28, 1998, and the consolidated financial statements of Shoffner Industries, Inc. presented elsewhere in this Amendment to Current Report on Form 8-K.

UNIVERSAL FOREST PRODUCTS, INC.
CONSOLIDATING CONDENSED PRO FORMA BALANCE SHEET
MARCH 28, 1998 (UNAUDITED)

	(1) The Company	(2) Shoffner Industries	(3) Pro Forma Adjustments	Pro Forma Combined
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	$ 8,199,973	$ 514,271	($ 500)	$ 8,713,744
Accounts receivable	61,608,399	7,694,436		69,302,835
Inventories:				
Raw materials	46,366,161	9,656,155	(741,965)	55,280,351
Finished goods	88,812,150	1,744,264		90,556,414
	135,178,311	11,400,419	(741,965)	145,836,765
Other current assets	6,268,960	57,158	387,568	6,713,686
TOTAL CURRENT ASSETS	211,255,643	19,666,284	(354,897)	230,567,030
OTHER ASSETS	4,486,261	1,849,285	(1,837,569)	4,497,977
GOODWILL AND NON-COMPETE AGREEMENTS, NET	15,624,792		66,788,198	82,412,990
PROPERTY, PLANT AND EQUIPMENT:				
Property, plant and equipment, at cost	124,331,630	37,582,641	237,800	162,152,071
Accumulated depreciation and amortization	(54,082,652)	(12,695.058)	12,695,058	(54,082,652)
PROPERTY, PLANT AND EQUIPMENT, NET	70,248,978	24,887,583	12,932,858	108,069,419
	$ 301,615,674	$ 46,403,152	$ 77,528,590	$ 425,547,416
LIABILITIES AND SHAREHOLDERS' EQUITY				
CURRENT LIABILITIES:				
Notes payable	$ 73,400,000		$ 43,016,540	$ 116,416,540
Accounts payable	38,260,663	$ 2,654,540		40,915,203
Accrued liabilities:				
Compensation and benefits	11,126,726	768,916	500,000	12,395,642
Other	4,193,400	187,444		4,380,844
Current portion of long-term debt and capital lease obligations	12,785,740	353,405		13,139,145
TOTAL CURRENT LIABILITIES	139,766,529	3,964,305	43,516,540	187,247,374
LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS, less current portion	36,367,587	21,066,273		57,433,860
DEFERRED INCOME TAXES	1,766,715	129,049	5,394,797	7,290,561
OTHER LIABILITIES	3,851,821	360,778		4,212,599
SHAREHOLDERS' EQUITY:				
Common stock	17,576,847	50,000	2,950,000	20,576,847
Additional paid-in capital	29,905,770		46,500,000	76,405,770
Retained earnings	73,830,004	20,832,747	(20,832,747)	73,830,004
Foreign currency translation adjustment	(615,765)			(615,765)
	120,696,856	20,882,747	28,617,253	170,196,856
Officers' stock notes receivable	(833,834)			(833,834)
	119,863,022	20,882,747	28,617,253	169,363,022
	$ 301,615,674	$ 46,403,152	$ 77,528,590	$ 425,547,416

See Notes to Consolidating Condensed Pro Forma Financial Statements.

UNIVERSAL FOREST PRODUCTS, INC.
CONSOLIDATED CONDENSED PRO FORMA STATEMENTS OF EARNINGS
MARCH 28, 1998
(UNAUDITED)

	(1) The Company	(2) Shoffner Industries	Pro Forma Adjustments	Notes	Pro Forma Combined
NET SALES	$ 238,197,183	$ 17,230,929	($ 562,000)	(4)	$ 254,866,112
COST OF GOODS SOLD	213,624,610	12,577,135	(668,000)	(4)	225,533,745
GROSS PROFIT	24,572,573	4,653,794	106,000		29,332,367
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	17,269,619	7,219,816	(3,176,000)	(4)	21,313,435
EARNINGS FROM OPERATIONS	7,302,954	(2,566,022)	3,282,000		8,018,932
OTHER EXPENSE (INCOME):					
Interest expense	1,671,632	309,039	645,000	(5)	2,625,671
Interest income	(34,569)	(32,124)			(66,693)
Other, net	(44,327)	105,968			61,641
TOTAL OTHER EXPENSE	1,592,736	382,883	645,000		2,620,619
EARNINGS (LOSS) BEFORE INCOME TAXES	5,710,218	(2,948,905)	2,637,000		5,398,313
INCOME TAXES	2,133,000	50,597	(12,000)	(6)	2,171,597
NET EARNINGS (LOSS)	$ 3,577,218	($ 2,999,502)	$ 2,649,000		$ 3,226,716
EARNINGS PER SHARE - BASIC	$ 0.20				$ 0.16
EARNINGS PER SHARE - DILUTED	$ 0.20				$ 0.15
WEIGHTED AVERAGE SHARES OUTSTANDING - BASIC	17,575,000		3,000,000		20,575,000
WEIGHTED AVERAGE SHARES OUTSTANDING - DILUTED	18,271,000		3,000,000		21,271,000

See Notes to Consolidating Condensed Pro Forma Financial Statements.

UNIVERSAL FOREST PRODUCTS, INC.
CONSOLIDATED CONDENSED PRO FORMA STATEMENTS OF EARNINGS
DECEMBER 27, 1997
(UNAUDITED)

	(1) The Company	(2) Shoffner Industries	Pro Forma Adjustments	Notes	Pro Forma Combined
NET SALES	$ 1,066,300,174	$ 91,027,391	($ 2,493,000)	(4)	$ 1,154,834,565
COST OF GOODS SOLD	970,821,283	64,329,666	(2,718,000)	(4)	1,032,432,949
GROSS PROFIT	95,478,891	26,697,725	225,000		122,401,616
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	63,462,136	16,846,139	(833,000)	(4)	79,475,275
REORGANIZATION COSTS	1,698,153				1,698,153
EARNINGS FROM OPERATIONS	30,318,602	9,851,586	1,058,000		41,228,188
OTHER EXPENSE (INCOME):					
Interest expense	4,305,088	891,619	2,581,000	(5)	7,777,707
Interest income	(367,556)	(108,961)			(476,517)
Other, net	399,983	(103,990)			295,993
TOTAL OTHER EXPENSE	4,337,515	678,668	2,581,000		7,597,183
EARNINGS (LOSS) BEFORE INCOME TAXES	25,981,087	9,172,918	(1,523,000)		33,631,005
INCOME TAXES	9,024,878	(1,585,380)	5,071,000	(6)	12,510,498
NET EARNINGS (LOSS)	$ 16,956,209	$ 10,758,298	($ 6,594,000)		$ 21,120,507
EARNINGS PER SHARE - BASIC	$ 0.97				$ 1.03
EARNINGS PER SHARE - DILUTED	$ 0.93				$ 0.99
WEIGHTED AVERAGE SHARES OUTSTANDING - BASIC	17,528,000		3,000,000		20,528,000
WEIGHTED AVERAGE SHARES OUTSTANDING - DILUTED	18,234,000		3,000,000		21,234,000

See Notes to Consolidating Condensed Pro Forma Financial Statements.

NOTES TO CONSOLIDATING CONDENSED PRO FORM FINANCIAL STATEMENTS

(1) The Company's historical consolidated balance sheet as of March 28, 1998 and the historical consolidated statements of earnings for the three months ended March 28, 1998 and the year ended December 27, 1997.

(2) Shoffner's historical consolidated balance sheet as of March 29, 1998 and the historical consolidated statements of earnings for the three months ended March 29, 1998 and the year ended December 31, 1997.

(3) Represents the consolidating condensed pro forma balance sheet adjustments required to account for the acquisition as a purchase, including the following:

- To eliminate cash, inventory, property, plant and equipment of a sawmill operation, and cash surrender value of a life insurance policy. These assets were sold by the Company to Shoffner's majority shareholder.
- To adjust inventory acquired to its estimated fair value.
- To adjust property, plant and equipment acquired to its estimated fair market value and eliminate historical accumulated depreciation.
- To record goodwill as the excess of the acquisition cost over the fair value of the net assets acquired.
- To record the purchase of certain real estate which Shoffner leased from a related party. o To reflect the financing transaction related to the cash portion of the acquisition.
  Approximately $43.0 million was obtained through the Company's revolving credit facilities, which is classified as notes payable within current liabilities.
- To record the issuance of 3,000,000 shares of the Company's common stock as part of the consideration exchanged related to the acquisition.
- To capitalize costs relating to the acquisition (e.g., professional services).
- To record an asset and liability for deferred state and federal income tax.
- To eliminate Shoffner's historical shareholders equity.
- To adjust certain liabilities to their estimated present values.

(4) Represents the consolidating condensed pro forma statement of earnings adjustments required to account for the acquisition as a purchase, including the following:

- To eliminate results of operations of Shoffner's sawmill facility, which was subsequently sold by the Company, and certain activities the Company does not intend to continue.
- To adjust depreciation expense reflecting the differences in the Company's and Shoffner's depreciable basis of property, plant and equipment.
- To eliminate rent expenses related to three facilities that were purchased as part of the acquisition, that had previously been leased by Shoffner from a related party.

- To record the amortization of goodwill and capitalized acquisition costs over 40 years on a straight-line basis.
- To eliminate non-continuing miscellaneous expenses.
- To eliminate one-time executive bonus expense related to the historic performance of Shoffner.
- To adjust the executive compensation expense from the amount recognized by Shoffner to the current agreed upon compensation.

(5) To record interest expense associated with the financing of the acquisition.

(6) To adjust the provision for State and Federal income taxes on Shoffner's pre-tax earnings, including the effects of the pro forma adjustments.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNIVERSAL FOREST PRODUCTS, INC.

By: /s/ Elizabeth A. Bowman

Elizabeth A. Bowman
Chief Financial Officer

Date: June 12, 1998

INDEX TO EXHIBITS

EXHIBIT NO.	DESCRIPTION
EX-23	INDEPENDENT AUDITORS CONSENT

EXHIBIT 23

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference of our report dated January 26, 1998, relating to our audit of the financial statements of Shoffner Industries, Inc., for the years ended December 31, 1997 and 1996, and incorporated in the Amendment to Current Report on Form 8-K/A of Universal Forest Products, Inc., dated June 12, 1998, in the Registration Statement No. 33-1465835 on Form S-8.

APPLE, BELL, JOHNSON & CO., P.A.
Certified Public Accountants
Burlington, North Carolina
June 12, 1998