

July 18, 2025

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 28, 2024  
Filed February 26, 2025  
Form 8-K Furnished April 28, 2025  
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

Office of Manufacturing

Finance