

May 15, 2024

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 31, 2023
2024

Filed February 28,

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 Finance

Office of Manufacturing