



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 29, 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**  
**Filed February 28, 2024**  
**File No. 000-22684**

Dear Michael R. Cole:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2023

Exhibit 13

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Overview, page 3

1. We note your use of "decremental operating margin" and "net surplus cash" within the bullet points on page 3. To the extent these represent metrics or non-GAAP measures, please revise to provide all required disclosures to enable a reader to understand how these were calculated or determined.

Item 9A. Controls and Procedures

Evaluation of Disclosure Controls and Procedures, page 17

2. We note the disclosure that you conducted an evaluation of your disclosure controls and procedures; however, you did not clearly disclose management's conclusions. In this regard, please tell us and revise your future filings to disclose

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management's conclusion on whether your disclosure controls and procedures were effective at the end of the period. Refer to the guidance in Item 307 of Regulation S-K.

In closing, 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.

Please contact Heather Clark at 202-551-3624 or Kevin Woody at 202-551-3629 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing