

January 6, 2021

Jude Beres
Chief Financial Officer and Treasurer
UNIVERSAL LOGISTICS HOLDINGS, INC.
12755 E. Nine Mile Road
Warren, Michigan 48089

HOLDINGS, INC.

Fiscal Year Ended December 31, 2019
2020

Re: UNIVERSAL LOGISTICS
Form 10-K for the
Filed March 16,
File No. 000-51142

Dear Mr. Beres:

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 Energy & Transportation