

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

January 6, 2021

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

> Re: UNIVERSAL LOGISTICS HOLDINGS, INC. Form 10-K for the Fiscal Year Ended December 31, 2019 Filed March 16, 2020 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