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November 12, 2014

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 4631  
Washington, D.C. 20549-4631  
Attention: John Cash, Accounting Branch Chief

Re: Patrick Industries, Inc.  
Form 10-K for the Year Ended December 31, 2013  
Definitive Proxy Statement on Schedule 14A (filed April 28, 2014)  
Form 10-Q for the Period Ended June 29, 2014  
Form 8-K (filed August 14, 2014)  
File No. 0-03922

Dear Mr. Cash:

In its comment letter dated November 5, 2014, the Securities and Exchange Commission (“SEC”) requested that Patrick Industries, Inc. (the “Company”) respond to the SEC comment letter within ten business days. As we discussed today with the staff of the SEC, please note that we plan to submit our responses to the SEC comments on or before December 1, 2014.

Please do not hesitate to contact me at (574) 294-7511 with any questions or comments.

Sincerely,

/s/ Andy L. Nemeth

Andy L. Nemeth  
Executive Vice President – Finance and Chief Financial Officer