

Principal subsidiary undertakings and their directors

Year ended 31 July 2007

EUROPE

UNITED KINGDOM

***Wolseley UK Limited, Leamington Spa,**

Warwickshire CV31 3HH

(Incorporated and operational in the United Kingdom)

S Ashmore, R H Marchbank, M J Neville, N J Sibley, I Tillotson

IRELAND

***Heatmerchants Ltd, Athlone, Co. Westmeath**

(Incorporated and operational in the Republic of Ireland)

S McBride, M McCague, B McTernan, M J Neville, M O'Brien, J O'Connell, P Roche, C Soden

***Brooks Group Limited, Athlone, Co. Westmeath**

(Incorporated and operational in the Republic of Ireland)

S McBride, V Nally, M J Neville, P Roche, C Soden

FRANCE

***Brossette SAS, 69007 Lyon**

(Incorporated and operational in France)

C P Watters

***PB & M SAS, 92400 Courbevoie**

(Incorporated and operational in France)

C P Watters

DENMARK

***DT Group A/S, Gladsaxe Mollevej, 5 DK-2860 Soborg**

(Incorporated and operational in Denmark)

M Asim, K S Borregaard, R H Marchbank, B W Mortensen, C P Watters, S Weirsoe

***Electro – Oil International A/S, DK-2600 Glostrup**

(Incorporated and operational in Denmark)

K H D Jones, B Oestergaard, D Rasmussen

AUSTRIA

***OAG AG, A-1110 Wien**

(Incorporated and operational in Austria)

J Dutter

Supervisory Board: R Baikoski, T Brophy, E Cihlar, P Frank, K H D Jones, R H Marchbank

BELGIUM

***Wasco-Centratec NV, 1070 Anderlecht**

(Incorporated and operational in Belgium)

F D'Have, K H D Jones, O G J van den Belt

CZECH REPUBLIC

***Wolseley Czech Republic spol. s.r.o., 619 00 Brno**

(Incorporated and operational in the Czech Republic)

M Dvoracek, M Flasar, K H D Jones, N G Parry

***Wolseley Eastern Europe a.s., U Pekarky 281/3 Prague**

(Incorporated and operational in the Czech Republic)

K H D Jones, H F Kolowrat, N G Parry

HUNGARY

***Mart Kft., H-2120 Dunakeszi**

(Incorporated and operational in Hungary)

K H D Jones, K Kinde, N G Parry

ITALY

***Manzardo SpA, 39100 Bolzano**

(Incorporated and operational in Italy)

R Coates, K H D Jones, R H Marchbank, C P Watters

LUXEMBOURG

***Comptoir des Fers et Métaux SA, L-1882 Luxembourg**

(Incorporated and operational in Luxembourg)

K H D Jones, R H Marchbank, S Sartor, O G J van den Belt, C P Watters

NETHERLANDS

***Wasco Holding B.V., Twello**

(Incorporated and operational in the Netherlands)

K H D Jones, H A T van den Belt, O G J van den Belt

SWITZERLAND

***Tobler Haustechnik AG, 8902 Urdorf**

(Incorporated and operational in Switzerland)

E Ballmer, K H D Jones, A Stucker, H Wiedmer

Principal subsidiary undertakings and their directors

Year ended 31 July 2007

NORTH AMERICA

USA

*Ferguson Enterprises Inc.

Newport News, Virginia 23602

(Incorporated and operational in the United States of America)

J K Cross, J R English, S F Grosslight, M L Grunkemeyer, W S Hargette, B L Miller, F W Roach, J A Stegeman, L J Stoddard, D P Strup, J L Wilcox

*Stock Building Supply Holdings Inc,

Raleigh, North Carolina 27617

(Incorporated and operational in the United States of America)

J J Appelman, F N Hord, J F Major, F W Roach, B J Yeazel

CANADA

*Wolseley Canada Inc, Burlington, Ontario

(Incorporated and operational in Canada)

J Ballance, G Gamble, P R Lachance, M D Lamontagne, G Petrin, F W Roach, I Thompson, B Wilcox

*Wolseley Industrial Products Group Inc, Burlington, Ontario

(Incorporated and operational in Canada)

P R Lachance, M D Lamontagne, K Parlee, F W Roach

SERVICE COMPANIES

*Jule P Limited

(Incorporated and operational in Guernsey)

*Jule T Limited

(Incorporated and operational in Guernsey)

*Ridgeflower Limited

(Incorporated and operational in the United Kingdom)

*WF (Cherwell) LP

(Established and operational in Guernsey)

*Wolseley Capital Inc.

(Incorporated and operational in the United States of America)

*Wolseley Capital Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Capital (Parkview) Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Central and Eastern Europe AG

(Incorporated and operational in Switzerland)

Wolseley Europe Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Finance (Isle of Man) Limited

(Incorporated in the Isle of Man and operational in the United Kingdom)

*Wolseley Finance (Parkview No. 2) Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Finance (Thames) Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Finance (Theale) Limited

(Incorporated and operational in the United Kingdom)

*Wolseley France SAS

(Incorporated and operational in France)

*Wolseley (Group Services) Limited

(Incorporated and operational in the United Kingdom)

Wolseley Group Holdings Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Holdings Canada Inc.

(Incorporated and operational in Canada)

*Wolseley Holdings Denmark ApS

(Incorporated and operational in Denmark)

*Wolseley-Hughes Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Insurance Limited

(Incorporated and operational in the Isle of Man)

*Wolseley Investments Inc.

(Incorporated and operational in the United States of America)

*Wolseley Nordic Holdings AB

(Incorporated and operational in Sweden)

*Wolseley North American Services, Inc.

(Incorporated and operational in the United States of America)

*Wolseley Overseas Limited

(Incorporated and operational in the United Kingdom)

*Wolseley Overseas Holdings Limited

(Incorporated and operational in the United Kingdom)

*Wolseley UK Finance Limited

(Incorporated in Guernsey and operational in the United Kingdom)

*Wolseley UK Holdings Limited

(Incorporated and operational in the United Kingdom)

All subsidiary undertakings have been included in the consolidation.

Shareholdings in companies marked * are held by intermediate subsidiary undertakings.

All shareholdings in the above subsidiary undertakings are of ordinary shares or equity capital, plus the following preference shares in the case of:

Wolseley Insurance Limited	100%
Wolseley Investments Inc.	100%
Wolseley Overseas Holdings Limited	100%
Wolseley UK Finance Limited	100%
Wolseley UK Holdings Limited	100%