

Principal subsidiary undertakings and their directors

Year ended 31 July 2006

Europe

UNITED KINGDOM

***Wolseley UK Limited, Royal Leamington Spa, Warwickshire CV31 3HH**

(Incorporated and operational in the United Kingdom)
A Barden, G Flanagan, M J Neville, I Tillotson

IRELAND

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

(Incorporated and operational in the Republic of Ireland)
A Barden, S McBride, M McCague, B McTernan, M J Neville, M O'Brien, P Roche, C Soden

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

(Incorporated and operational in the Republic of Ireland)
A Barden, S McBride, V Nally, M J Neville, P Roche, C Soden

FRANCE

***Brossette SA, 69007 Lyon**

(Incorporated and operational in France)
P Buckingham (on behalf of Cofiger SAS), R H Marchbank, M J White

***PB & M SA, 9200 Courbevoie**

(Incorporated and operational in France)
P Buckingham (on behalf of Cofiger SAS), R H Marchbank, M J White

AUSTRIA

***ÖAG AG, 1110 Vienna**

(Incorporated and operational in Austria)
J Dutter, K H D Jones

Supervisory Board: P Buckingham, E Cihlar, P Frank, I Tillotson, M J White

ITALY

***Manzardo SpA, 39100 Bolzano**

(Incorporated and operational in Italy)
K H D Jones, C Manzardo, R H Marchbank, S P Webster, M J White

SWITZERLAND

***Wolseley (Schweiz) AG, 8902 Urdorf**

(Incorporated and operational in Switzerland)
K H D Jones, R H Marchbank, A Stucker, H Wiedmar

NETHERLANDS

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

(Incorporated and operational in the Netherlands)
A Barden, K H D Jones, O G J van den Belt

LUXEMBOURG

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

(Incorporated and operational in Luxembourg)
Y Cheret, K H D Jones, R H Marchbank, M J White

HUNGARY

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

(Incorporated and operational in Hungary)
W Hatzl, K H D Jones

CZECH REPUBLIC

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

(Incorporated and operational in the Czech Republic)
K H D Jones, J Rehurek, C Vogelesang

DENMARK

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

(Incorporated and operational in Denmark)
K H D Jones, B Oestergaard, H Petersen

BELGIUM

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

(Incorporated and operational in Belgium)
R Coates, F D'Have, K H D Jones, L I Veld

Principal subsidiary undertakings and their directors

Year ended 31 July 2006

North America

USA

***Ferguson Enterprises Inc, Newport News, Virginia 23602**
(Incorporated and operational in the United States of America)
J R English, J H Garrett, S F Grosslight, M L Grunkemeyer,
W S Hargette, C A S Hornsby, F W Roach, L J Stoddard, D P Strup,
J Stegeman, J Wilcox, B Miller

***Stock Building Supply Holdings Inc, Raleigh, North Carolina 27617**
(Incorporated and operational in the United States of America)
J J Appleman, F N Hord, C A S Hornsby, J F Major

CANADA

***Wolseley Canada Inc, Burlington, Ontario**
(Incorporated and operational in Canada)
J Ballance, G Gamble, C A S Hornsby, P R Lachance,
M D Lamontagne, G Petrin, I Thompson, B Wilcox

***Wolseley Industrial Products Group Inc, Burlington, Ontario**
(Incorporated and operational in Canada)
C A S Hornsby, P R Lachance, M D Lamontagne, K Parlee

Service companies

***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 Finance (Arlington No. 1)**
(Incorporated and operational in the United Kingdom)

***Wolseley Finance (Gibraltar) Limited**
(Incorporated in Gibraltar and operational in Luxembourg)

***Wolseley Finance (Isle of Man) Limited**
(Incorporated in the Isle of Man and operational in the United Kingdom)

***Wolseley Finance (Rockhopper) S.a.r.l.**
(Incorporated and operational in Luxembourg)

***Wolseley Finance (Parkview No. 1) Limited**
(Incorporated 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 Finance (USA), LLC**
(Incorporated and operational in the United States of America)

***Wolseley (Group Services) Limited**
(Incorporated and operational in the United Kingdom)

Wolseley Group Holdings Limited
(Incorporated and operational in the United Kingdom)

***Wolseley Holdings (Ireland)**
(Incorporated in the Republic of Ireland and operational in the United Kingdom)

***Wolseley Holding A/S**
(Incorporated and operational in Denmark)

***Wolseley Holdings Canada Inc.**
(Incorporated and operational in Canada)

***Wolseley-Hughes Limited**
(Incorporated and operational in the United Kingdom)

***Wolseley Insurance Limited**
(Incorporated and operational in the Isle of Man)

***Wolseley International Limited**
(Incorporated and operational in the United Kingdom)

***Wolseley Investments Inc.**
(Incorporated and operational in the United States of America)

***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 Treasury (USD)**
(Incorporated and operational in the United Kingdom)

***Wolseley UK Finance Limited**
(Incorporated in Guernsey 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 UK Finance Limited	100%
Wolseley Insurance Limited	100%
Wolseley Investments Inc.	100%