



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 14, 2007

Mr. Claude A. Swanson Hornsby  
Wolseley plc  
Parkview 1220  
Arlington Business Park, Theale  
Reading, Berkshire, RG7 4GA United Kingdom

**Re: Wolseley plc**  
**Form 20-F for the fiscal year ended July 31, 2006**  
**Filed November 30, 2006**  
**File No. 1-15186**

Dear Mr. Hornsby:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief