



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2024

William Brundage  
Chief Financial Officer  
Ferguson plc  
1020 Eskdale Road, Winnersh Triangle, Wokingham  
Berkshire, RG41 5TS  
United Kingdom

**Re: Ferguson plc**  
**Form 10-K for the Fiscal Year Ended July 31, 2023**  
**File No. 001-40066**

Dear William Brundage:

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 Trade & Services