

**Subsidiaries of O'Sullivan Industries Holdings, Inc.**

<u>Subsidiary</u>	<u>Jurisdiction of Incorporation</u>
O'Sullivan Industries, Inc.	Delaware
O'Sullivan Industries - Virginia, Inc.	Virginia
O'Sullivan Furniture Factory Outlet, Inc.	Missouri
O'Sullivan Furniture Asia Pacific Pty. Ltd.	Australia
Furniture Zone Australasia Pty. Ltd.	Australia
Furio Furniture Pty. Ltd.	Australia
ACN 090 567 052 Pty. Ltd	Australia
O'Sullivan Industries (Australia) Pty. Ltd.	Australia