
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 4

Form S-1

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

WESCO INTERNATIONAL, INC.

(exact name of registrant as specified in its charter)

Delaware

*(state or other jurisdiction of
incorporation or organization)*

5063

*(Primary Standard Industrial
Classification Code)*

25-1723342

*(I.R.S. employer
identification no.)*

WESCO DISTRIBUTION, INC.

(exact name of registrant as specified in its charter)

Delaware

*(state or other jurisdiction of
incorporation or organization)*

5063

*(Primary Standard Industrial
Classification Code)*

25-1723345

*(I.R.S. employer
identification no.)*

**225 West Station Square Drive
Suite 700**

Pittsburgh, Pennsylvania 15219

(412) 454-2200

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Stephen A. Van Oss

Senior Vice President and

Chief Financial and Administrative Officer

WESCO International, Inc.

225 West Station Square Drive

Suite 700

Pittsburgh, Pennsylvania 15219

(412) 454-2200

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a Copy to:

Michael C. McLean

Kirkpatrick & Lockhart Nicholson Graham LLP

Henry W. Oliver Building

535 Smithfield Street

Pittsburgh, Pennsylvania 15222

(412) 355-6500

The Registrants hereby amend this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrants shall file a further amendment that specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

PART II
INFORMATION NOT REQUIRED IN DOCUMENT

Item 16. Exhibits And Financial Statement Schedules

(a) Exhibits. The following exhibits are filed as part of this Registration Statement:

<u>Exhibit No.</u>	<u>Description of Exhibit</u>	<u>Prior Filing</u>
2.1	Recapitalization Agreement, dated as of March 27, 1998, among Thor Acquisitions L.L.C., WESCO International, Inc. (formerly known as CDW Holding Corporation) and certain security holders of WESCO International, Inc.	Incorporated by reference to Exhibit 2.1 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
3.1	Restated Certificate of Incorporation of WESCO International, Inc.	Incorporated by reference to Exhibit 3.1 to WESCO's Registration Statement on Form S-4 (No. 333-70404)
3.2	By-laws of WESCO International, Inc.	Incorporated by reference to Exhibit 3.2 to WESCO's Registration Statement on Form S-4 (No. 333-70404)
3.3	Certificate of Incorporation of WESCO Distribution, Inc.	Incorporated by reference to Exhibit 3.3 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
3.4	By-laws of WESCO Distribution, Inc.	Incorporated by reference to Exhibit 3.4 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
4.1	Indenture, dated as of September 22, 2005, by and among WESCO International, Inc., WESCO Distribution, Inc. and J.P. Morgan Trust Company, National Association, as Trustee.	Incorporated by reference to Exhibit 4.1 to WESCO's Current Report on Form 8-K, dated September 21, 2005
4.2	Form of 2.625% Convertible Senior Debenture due 2025 (included in Exhibit 4.1).	Incorporated by reference to Exhibit 4.3 to WESCO's Current Report on Form 8-K, dated September 21, 2005
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4.4	Form of 7.50% Senior Subordinated Note due 2017, (included in Exhibit 4.3).	Incorporated by reference to Exhibit 4.6 to WESCO's Current Report on Form 8-K, dated September 21, 2005
5.1	Opinion of Kirkpatrick & Lockhart Nicholson Graham LLP.	Previously filed
8.1	Tax Opinion of Kirkpatrick & Lockhart Nicholson Graham LLP.	Filed herewith
10.1	CDW Holding Corporation Stock Purchase Plan.	Incorporated by reference to Exhibit 10.1 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
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10.9	Form of Branch Stock Option Agreement.	Incorporated by reference to Exhibit 10.6 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
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10.11	WESCO International, Inc. 1998 Stock Option Plan.	Incorporated by reference to Exhibit 10.1 to WESCO's Quarterly Report on Form 10-Q for the quarter ended September 30, 1998
10.12	Amendment to WESCO International, Inc. 1998 Stock Option Plan.	Incorporated by reference to Exhibit 10.5 to WESCO's Current Report on Form 8-K dated March 2, 2006
10.13	Form of Management Stock Option Agreement.	Incorporated by reference to Exhibit 10.2 to WESCO's Quarterly Report on Form 10-Q for the quarter ended September 30, 1998
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10.15	1999 Deferred Compensation Plan for Non- Employee Directors.	Incorporated by reference to Exhibit 10.22 to WESCO's Annual Report on Form 10-K for the year ended December 31, 1998
10.16	1999 Long-Term Incentive Plan.	Incorporated by reference to Exhibit 10.22 to WESCO's Registration Statement on Form S-1 (No. 333-73299)
10.17	Office Lease Agreement, dated as of May 24, 1995, by and between Commerce Court Property Holding Trust, as Landlord, and WESCO Distribution, Inc., as Tenant, as amended by First Amendment to Lease, dated as of June 1995 and by Second Amendment to Lease, dated as of December 29, 1995.	Incorporated by reference to Exhibit 10.10 to WESCO's Registration Statement on Form S-4 (No. 333-43225)

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10.18	Lease, dated as of April 1, 1992, by and between The E.T. Hermann and Jane D. Hermann 1978 Living Trust and Westinghouse Electric Corporation, as renewed by the renewal letter, dated as of December 13, 1996, from WESCO Distribution, Inc., as successor in interest to Westinghouse Electric Corporation, to Utah State Retirement Fund, as successor in interest to The E.T. Hermann and Jane D. Hermann 1978 Living Trust.	Incorporated by reference to Exhibit 10.11 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
10.19	Third Amendment to Lease, dated as of December 22, 2004, by and between US Institutional Real Estate Equities, L.P., as successor in interest to Utah State Retirement Fund and The E.T. Hermann and Jane D. Hermann 1978 Living Trust, and WESCO Distribution, Inc., as successor in interest to Westinghouse Electric Corporation.	Incorporated by reference to Exhibit 10.19 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2005
10.20	Agreement of Lease, dated as of September 3, 1998, by and between Atlantic Construction, Inc., as landlord, and WESCO Distribution-Canada, Inc., as tenant, as renewed by the Renewal Agreement, dated April 14, 2004, by and between Atlantic Construction, Inc., as landlord, and WESCO Distribution-Canada, Inc., as tenant.	Incorporated by reference to Exhibit 10.20 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2005
10.21	Lease dated December 13, 2002 between WESCO Distribution, Inc. and WESCO Real Estate IV, LLC.	Incorporated by reference to Exhibit 10.27 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2002
10.22	Lease Guaranty dated December 13, 2002 by WESCO International, Inc. in favor of WESCO Real Estate IV, LLC.	Incorporated by reference to Exhibit 10.28 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2002
10.23	Amended and Restated Registration and Participation Agreement, dated as of June 5, 1998, among WESCO International, Inc. and certain security holders of WESCO International, Inc. named therein.	Incorporated by reference to Exhibit 10.19 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
10.24	Employment Agreement, dated as of June 5, 1998, between WESCO Distribution, Inc. and Roy W. Haley.	Incorporated by reference to Exhibit 10.20 to WESCO's Registration Statement on Form S-4 (No. 333-43225)
10.25	Employment Agreement, dated as of July 29, 2004, between WESCO International, Inc. and John Engel.	Incorporated by reference to Exhibit 10.1 to WESCO's Quarterly Report on Form 10-Q for the quarter ended September 30, 2004
10.26	Employment Agreement, dated as of December 15, 2005, between WESCO International, Inc. and Stephen A. Van Oss.	Incorporated by reference to Exhibit 10.26 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2005

Exhibit No.	Description of Exhibit	Prior Filing
10.27	Amended and Restated Credit Agreement, dated as of September 28, 2005, by and among WESCO Distribution, Inc., the other credit parties signatory thereto from time to time, General Electric Capital Corporation, as Agent and U.S. Lender, GECC Capital Markets Group, as Lead Arranger, GE Canada Finance Holding Company, as Canadian Agent and a Canadian Lender, Bank of America, N.A., as Syndication Agent, and The CIT Group/Business Credit, Inc. and Citizens Bank of Pennsylvania, as Co-Documentation Agents.	Incorporated by reference to Exhibit 10.1 to WESCO's Current Report on Form 8-K, September 28, 2005
10.28	Intercreditor Agreement, dated as of March 19, 2002, among PNC Bank, National Association, General Electric Capital Corporation, WESCO Receivables Corp., WESCO Distribution, Inc., Fifth Third Bank, N.A., Mellon Bank, N.A., The Bank of Nova Scotia, Herning Enterprises, Inc. and WESCO Equity Corporation.	Incorporated by reference to Exhibit 10.21 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2001
10.29	Second Amended and Restated Receivables Purchase Agreement dated as of September 2, 2003 among WESCO Receivables Corp., WESCO Distribution, Inc., and the Lenders identified therein.	Incorporated by reference to Exhibit 10.1 to WESCO's Quarterly Report on Form 10-Q for the quarter ended September 30, 2003
10.30	Second Amendment to Second Amended and Restated Receivables Purchase Agreement and Waiver, dated August 31, 2004.	Incorporated by reference to Exhibit 10.4 to WESCO's Quarterly Report on Form 10-Q for the quarter ended September 30, 2004
10.31	Third Amendment to Second Amended and Restated Receivables Purchase Agreement, dated September 23, 2004.	Incorporated by reference to Exhibit 10.5 to WESCO's Quarterly Report on Form 10-Q for the quarter ended September 30, 2004
10.32	Sixth Amendment to Second Amended and Restated Receivables Purchase Agreement, dated October 4, 2005.	Incorporated by reference to Exhibit 10.2 to WESCO's Current Report on Form 8-K, September 28, 2005
10.33	Loan Agreement between Bear Stearns Commercial Mortgage, Inc. and WESCO Real Estate IV, LLC, dated December 13, 2002.	Incorporated by reference to Exhibit 10.26 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2002
10.34	Guaranty of Non-Recourse Exceptions Agreement dated December 13, 2002 by WESCO International, Inc. in favor of Bear Stearns Commercial Mortgage, Inc.	Incorporated by reference to Exhibit 10.29 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2002
10.35	Environmental Indemnity Agreement dated December 13, 2002 made by WESCO Real Estate IV, Inc. and WESCO International, Inc. in favor of Bear Stearns Commercial Mortgage, Inc.	Incorporated by reference to Exhibit 10.30 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2002
10.36	Asset Purchase Agreement, dated as of September 11, 1998, among Bruckner Supply Company, Inc. and WESCO Distribution, Inc.	Incorporated by reference to Exhibit 2.01 to WESCO's Current Report on Form 8-K, dated September 11, 1998
10.37	Amendment dated March 29, 2002 to Asset Purchase Agreement, dated as of September 11, 1998, among Bruckner Supply Company, Inc. and WESCO Distribution, Inc.	Incorporated by reference to Exhibit 10.25 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2002

Exhibit No.	Description of Exhibit	Prior Filing
10.38	Agreement and Plan of Merger, dated August 16, 2005, by and among Carlton-Bates Company, the shareholders of Carlton-Bates Company signatory thereto, the Company Representative (as defined therein), WESCO Distribution, Inc. and C-B WESCO, Inc.	Incorporated by reference to Exhibit 10.3 to WESCO's Current Report on Form 8-K, dated September 28, 2005
10.39	Registration Rights Agreement, dated September 27, 2005, by and among WESCO International, Inc., WESCO Distribution, Inc. and Lehman Brothers Inc. and Goldman Sachs & Co., as representatives of the initial purchasers named therein.	Incorporated by reference to Exhibit 4.2 to WESCO's Current Report on Form 8-K, September 21, 2005
10.40	Exchange and Registration Rights Agreement, dated September 27, 2005, by and among WESCO International, Inc., WESCO Distribution, Inc. and Goldman Sachs & Co. and Lehman Brothers Inc., as representatives of the initial purchasers named therein.	Incorporated by reference to Exhibit 4.5 to WESCO's Current Report on Form 8-K, September 21, 2005
12.1	Statement re computation of ratios.	Previously filed
21.1	Subsidiaries of WESCO.	Incorporated by reference to Exhibit 21.1 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2005
23.1	Consent of PricewaterhouseCoopers LLP.	Previously filed
23.2	Consent of American Appraisal Associates, Inc.	Previously filed
23.3	Consent of Kirkpatrick & Lockhart Nicholson Graham LLP.	Included in Exhibits 5.1 and 8.1
24.1	Powers of Attorney with respect to WESCO International, Inc.	Previously filed
24.2	Power of Attorney with respect to WESCO Distribution, Inc.	Previously filed
25.1	Form T-1 of J.P. Morgan Trust Company, National Association, under the Trust Indenture Act of 1939.	Previously filed

The registrants hereby agree to furnish supplementally to the SEC, upon request, a copy of any omitted schedule to any of the agreements contained herein.

(b) Financial Statement Schedules. Incorporated herein by reference to Item 8 of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2005.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrants have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on June 21, 2006.

WESCO INTERNATIONAL, INC.

WESCO DISTRIBUTION, INC.

By: /s/ Stephen A. Van Oss

By: /s/ Stephen A. Van Oss

Name: Stephen A. Van Oss
Title: Senior Vice President and Chief Financial
and Administrative Officer

Name: Stephen A. Van Oss
Title: Senior Vice President and Chief Financial
and Administrative Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
* _____ Roy W. Haley	Chairman and Chief Executive Officer (Principal Executive Officer)	
/s/ STEPHEN A. VAN OSS _____ Stephen A. Van Oss	Senior Vice President and Chief Financial and Administrative Officer (Principal Financial and Accounting Officer)	June 21, 2006
* _____ Sandra Beach Lin	Director	
* _____ George L. Miles, Jr.	Director	
* _____ Steven A. Raymund	Director	
* _____ James L. Singleton	Director	
* _____ Robert J. Tarr, Jr.	Director	
* _____ Lynn M. Utter	Director	
* _____ William J. Vareschi	Director	

Signature

Title

Date

*

Kenneth L. Way

Director

*By: /s/ STEPHEN A. VAN OSS
Stephen A. Van Oss

Attorney-in-Fact

June 21, 2006

II-7

EXHIBIT INDEX

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10.40	Exchange and Registration Rights Agreement, dated September 27, 2005, by and among WESCO International, Inc., WESCO Distribution, Inc. and Goldman Sachs & Co. and Lehman Brothers Inc., as representatives of the initial purchasers named therein.	Incorporated by reference to Exhibit 4.5 to WESCO's Current Report on Form 8-K, September 21, 2005
12.1	Statement re computation of ratios.	Previously filed
21.1	Subsidiaries of WESCO.	Incorporated by reference to Exhibit 21.1 to WESCO's Annual Report on Form 10-K for the year ended December 31, 2005
23.1	Consent of PricewaterhouseCoopers LLP.	Previously filed
23.2	Consent of American Appraisal Associates, Inc.	Previously filed
23.3	Consent of Kirkpatrick & Lockhart Nicholson Graham LLP.	Included in Exhibits 5.1 and 8.1
24.1	Powers of Attorney with respect to WESCO International, Inc.	Previously filed
24.2	Power of Attorney with respect to WESCO Distribution, Inc.	Previously filed
25.1	Form T-1 of J.P. Morgan Trust Company, National Association, under the Trust Indenture Act of 1939.	Previously filed

The registrants hereby agree to furnish supplementally to the SEC, upon request, a copy of any omitted schedule to any of the agreements contained herein.

June 21, 2006

WESCO International, Inc.
WESCO Distribution, Inc.
225 West Station Square Drive
Suite 700
Pittsburgh, Pennsylvania 15219

Re: Registration Statement on Form S-1

Ladies and Gentlemen:

We have acted as counsel to WESCO International, Inc., a Delaware corporation (“WESCO International”), and WESCO Distribution, Inc., a Delaware corporation (“WESCO Distribution”), in connection with the transactions described in Amendment Number 3 to the Registration Statement on Form S-1 filed with the Securities and Exchange Commission on June 16, 2006 (Registration No. 333-133423), of which a prospectus (the “Prospectus”) forms a part. In that capacity, we have been requested to provide our opinions with respect to certain of the federal income tax consequences of the transactions described in the Prospectus. Except as otherwise indicated herein, all capitalized terms used in this letter have the meaning assigned to them in the Prospectus.

Our opinions are based on our understanding of the relevant facts concerning the transactions described in the Prospectus. We have examined and are familiar with (1) the Registration Statement, (2) the Indenture, dated as of September 27, 2005, by and among WESCO International, WESCO Distribution and J.P. Morgan Trust Company, National Association, as trustee, (3) the Registration Rights Agreement, dated as of September 27, 2005, by and among WESCO International, WESCO Distribution and the initial purchasers named therein and (4) such other documents as we have considered necessary for rendering our opinions. In connection with rendering our opinions, we have also assumed (without any independent investigation) that the transactions described in the Prospectus will be reported by WESCO International and WESCO Distribution and Debenture holders for U.S. federal income tax purposes in a manner consistent with the opinions expressed below.

Our opinions are based on the Internal Revenue Code of 1986, as amended (the “Code”), regulations promulgated thereunder by the United States Treasury Department (the “Regulations”), Internal Revenue Service rulings, and court cases interpreting the Code and the Regulations, all as in effect as of the date of this letter. Any of the Code, Regulations, rulings, or judicial decisions relied upon could be changed, perhaps retroactively, to affect adversely the federal income tax consequences of the transactions described in the Prospectus. Although the opinions expressed in this letter are based on our best interpretations of existing sources of law, no assurance can be given that such interpretations would be followed if they became the subject of judicial or administrative proceedings.

We have reviewed the section of the Prospectus entitled “Material U.S. Federal Income and Estate Tax Considerations.” In our opinion, subject to the limitations, exceptions, assumptions and conditions set forth in such section and in this letter, the legal conclusions contained therein as they relate to U.S. federal income and estate tax matters represent our opinion as of the date hereof. We are expressing our opinions only with respect to the foregoing matters and no opinion should be inferred as to any other matters.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. We also consent to the references in the Prospectus made to Kirkpatrick & Lockhart Nicholson Graham LLP in connection with the descriptions, discussions or summaries of U.S. federal income and estate tax matters, including references under the heading captioned “Material U.S. Federal Income and Estate Tax Considerations.”

Very truly yours,

/s/ Kirkpatrick & Lockhart Nicholson Graham LLP

Kirkpatrick & Lockhart Nicholson Graham LLP

MEMORANDUM

June 21, 2006

This Memorandum, together with Amendment No. 4 to the Form S-1 (Commission File No. 333-133423) (the "Form S-1") filed by WESCO International, Inc. ("WESCO International") and WESCO Distribution, Inc. ("WESCO Distribution"), sets forth the responses of WESCO International and WESCO Distribution to the comment of the Staff of the Securities and Exchange Commission communicated by letter dated June 20, 2006 with respect to the Form S-1.

Exhibit 8.1

COMMENT NO. 1:

We note your response to our prior comment 2. Please tell us what documents are subject to the due execution and delivery assumption in paragraph "1." Why are those documents necessary for the opinion given? Why is it appropriate for investors to bear the risk of the assumption being untrue?

RESPONSE:

We have filed a revised opinion of counsel as an exhibit to Amendment No. 4 to the Form S-1. In particular, our counsel has clarified the identity of documents that it examined in rendering its opinion. In addition, our counsel has removed the assumptions previously contained in numbered paragraphs 1 through 3 regarding such documents.