

December 2, 2004

Stephen A. Van Oss
Senior Vice President and Chief Financial and Administrative
Officer
WESCO International, Inc.
255 West Station Square Drive
Suite 700
Pittsburgh, Pennsylvania 15219

Re: WESCO International, Inc.
WESCO Distribution, Inc.
Amendment No. 1 to Registration Statement on Form S-3
Filed November 29, 2004
File No. 333-119909

Dear Mr. Van Oss:

This is to advise you that the staff has reviewed only those portions of your registration statement that relate to the comments below. Where indicated, we think you should revise your filing in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. You may decide it is appropriate to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Description of Capital Securities - Page 17

1. We note your revisions in response to comments 4 and 5, such as removing purchase contracts and purchase units from registration. However, the descriptions of common stock, preferred stock, warrants, and depository shares that you may issue continue to refer to the possibility that such securities may be issued as part of units. Please revise your disclosure accordingly.

Selling Stockholders - Page 23

2. Identify the individuals who have or share voting and/or investment control of the shares held by the entities identified in the table and note (1).

Exhibit 5.1

3. We note that the number of secondary shares upon which counsel is opining differs from the amount of shares offered by the selling stockholders, as indicated in the fee table and selling stockholder table. Please revise the opinion accordingly.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a

cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

? should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

? the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

? the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Mary Beth Breslin at (202) 942-2914 or me at (202) 942-1880 with any other questions.

Sincerely,

Assistant Director

Peggy A. Fisher

cc (via fax): Michael C. McLean, Esq.

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WESCO International, Inc.

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Page 1