
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

SEPTEMBER 11, 1998
Date of Report (Date of earliest event reported)

WESCO INTERNATIONAL, INC.
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of incorporation or organization)

333-43225	25-1723345
(Commission file number)	(IRS Employer Identification No.)
COMMERCE COURT FOUR STATION SQUARE, SUITE 700 PITTSBURGH, PENNSYLVANIA 15219	(412) 454-2254
(Address of principal executive offices)	(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

The following amends and restates, in its entirety, Item 7 of WESCO International, Inc.'s (the "Company" or "WESCO") Form 8-K dated September 11, 1998 and filed on September 24, 1998 (the "Form 8-K") pursuant to which the Company announced the acquisition of substantially all assets and assumption of substantially all liabilities and obligations relating to the operations of Bruckner Supply Company, Inc. ("Bruckner" or "Bruckner Acquisition").

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(a) Financial statements of businesses acquired

Audited financial statements of Bruckner as of and for the year ended December 31, 1997 and the independent auditors' report thereon, are attached hereto as Exhibit 99.1.

Unaudited condensed interim financial statements of Bruckner as of June 30, 1998 and for the six months ended June 30, 1998 and 1997, are attached hereto as Exhibit 99.2.

(b) Pro forma financial information

Pro forma consolidated financial information giving effect to the Bruckner Acquisition and a leveraged recapitalization completed in June 1998, which is more fully discussed in the Company's Registration Statement on Form S-4 (File No. 333-43225), is attached hereto as Exhibit 99.3.

(c) Exhibits

The exhibits listed below are filed herewith except as indicated.

2.01 Asset Purchase Agreement among Bruckner Supply Company, Inc. and WESCO Distribution, Inc. dated September 11, 1998, previously filed.

99.1 Audited financial statements of Bruckner as of and for the year ended December 31, 1997, and the independent auditors' report thereon, filed herewith.

99.2 Unaudited condensed interim financial statements of Bruckner as of June 30, 1998 and for the six months ended June 30, 1998 and 1997, filed herewith.

99.3 Pro forma financial information filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

WESCO International, Inc.
(Registrant)

Date: November 13, 1998

By: /s/ Steven A. Burleson

Steven A. Burleson
Vice President, Chief Financial Officer and Treasurer

EXHIBIT INDEX

2.01 Asset Purchase Agreement among Bruckner Supply Company, Inc. and WESCO Distribution, Inc. dated September 11, 1998, previously filed. Omitted schedules and exhibits will be provided supplementally to the Commission upon request.

99.1 Audited financial statements of Bruckner as of and for the year ended December 31, 1997, and the independent auditors' report thereon, filed herewith.

99.2 Unaudited condensed interim financial statements for Bruckner as of June 30, 1998 and for the six months ended June 30, 1998 and 1997, filed herewith.

99.3 Pro forma financial information filed herewith.

Exhibit 99.1

BRUCKNER SUPPLY COMPANY, INC.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1997

BRUCKNER SUPPLY COMPANY, INC.

REPORT INDEX

FOR THE YEAR ENDED DECEMBER 31, 1997

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INDEPENDENT AUDITORS' REPORT

TO THE STOCKHOLDERS AND DIRECTORS OF
BRUCKNER SUPPLY COMPANY, INC.

We have audited the accompanying balance sheet of Bruckner Supply Company, Inc. as of December 31, 1997, and the related statements of income and retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bruckner Supply Company, Inc. at December 31, 1997, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

New York, New York
February 23, 1998

/s/ ANCHIN, BLOCK & ANCHIN LLP

BRUCKNER SUPPLY COMPANY, INC.

BALANCE SHEET

DECEMBER 31, 1997

ASSETS

CURRENT ASSETS:		
Cash	$ 175,760	
Debt securities - Notes 1 and 2	8,428,780	
Accounts receivable	22,044,715	
Inventories - Note 1	2,195,277	
Prepaid expenses and other current assets	126,624	
Total Current Assets		$ 32,971,156
PROPERTY AND EQUIPMENT, NET- NOTES 1 AND 3		357,705
DUE FROM AFFILIATES - NOTE 4		4,586
TOTAL ASSETS		$ 33,333,447

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES:		
Accounts payable	$ 18,539,018	
Bank Overdraft	3,536,448	
Other current liabilities	618,476	
Total Current Liabilities		$ 22,693,942
STOCKHOLDERS' EQUITY:		
Common stock, no stated value:		
Authorized - 200 shares		
Issued and outstanding - 25 shares	7,500	
Additional paid-in capital	2,022,843	
Retained earnings	8,536,014	
	10,566,357	
Net unrealized holding gains on available-for-sale securities - Notes 1 and 2	73,148	
Total Stockholders' Equity		10,639,505
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		$ 33,333,447

See the accompanying Notes to the Financial Statements.

BRUCKNER SUPPLY COMPANY, INC.

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED DECEMBER 31, 1997

NET SALES - NOTE 7		$222,406,503
COST OF SALES		203,417,417
GROSS PROFIT		18,989,086
% to Net Sales		8.5%
OPERATING EXPENSES		8,852,762
OPERATING INCOME		10,136,324
INVESTMENT AND OTHER INCOME:		
Investment income, net - Note 2	$647,067	
Other income	170,863	
		817,930
INCOME BEFORE INCOME TAXES		10,954,254
PROVISION FOR INCOME TAXES - NOTE 1		215,000
NET INCOME		10,739,254
RETAINED EARNINGS:		
Balance, beginning of year		9,220,700
Distributions to stockholders		(11,423,940)
Balance, end of year		$ 8,536,014

See the accompanying Notes to the Financial Statements.

BRUCKNER SUPPLY COMPANY, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 1997

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income		$10,739,254
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	$ 111,429	
Amortization of bond interest	2,733	
Net realized gain on sale of debt and marketable equity securities	(96,088)	
Gain on sale of property and equipment	(750)	
Increase in:		
Accounts receivable	(10,718,009)	
Inventories	(1,540,402)	
Prepaid expenses and other current assets	(29,538)	
Increase in:		
Accounts payable and accrued expenses	7,009,628	
Total adjustments		(5,260,997)
Net Cash Provided by Operating Activities		5,478,257
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(82,980)	
Proceeds from sale of property and equipment	750	
Purchases of debt and marketable equity securities	(22,997,355)	
Proceeds from sales and maturities of debt and marketable equity securities	23,446,815	
Decrease in due from affiliate	1,992,732	
Net cash Provided by Investing Activities		2,359,962
CASH FLOWS FROM FINANCING ACTIVITIES:		
Distributions to stockholders	(11,423,940)	
Increase in bank overdraft	3,536,448	
Net Cash Used in Financing Activities		(7,887,492)
NET DECREASE IN CASH		(49,273)
CASH:		
Beginning of year		225,033
End of year		$ 175,760
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Income taxes - paid		$ 165,780
- refunded		9,134
SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING ACTIVITIES:		
Net unrealized holding losses on available-for-sale securities		$ (41,824)

See the accompanying Notes to the Financial Statements.

BRUCKNER SUPPLY COMPANY, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Description of Business:

Bruckner Supply Company, Inc. (the "Company") is an integrated supply company whose customers are major corporations located throughout the United States. The Company's revenues include total amounts billed to customers for products sold and all other aspects of handling customers' purchasing operations.

Revenue Recognition:

The Company generally sells merchandise which is shipped directly by its vendors to customers. Revenue is recognized upon shipment.

Debt Securities:

Debt securities available for sale are measured at fair value, with net unrealized gains and losses reported in equity. The Company uses the specific identification method to determine the cost of securities sold.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Inventories:

Inventories, which consist of finished goods, are valued at the lower of cost, first-in, first-out method, or market.

Property and Equipment:

Property and equipment are stated at cost less accumulated depreciation and amortization. Depreciation is computed by straight-line and accelerated methods over the estimated useful lives of the assets.

Leasehold improvements are amortized by the straight-line method over the estimated useful lives of the assets.

BRUCKNER SUPPLY COMPANY, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED:)

Income Taxes:

The Company is taxed as an S corporation for Federal and New York State tax purposes, whereby the company's income is reported by the stockholders. Accordingly, no provision has been made for Federal income taxes. The Company continues to be liable for certain states' corporate taxes.

NOTE 2 - DEBT SECURITIES:

The following is a summary of investments at December 31, 1997:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
Available-For-Sale Debt Securities:				
U.S. Government Bonds	$8,355,632	$73,148	--	$8,428,780

The following table summarizes the maturities of all debt securities at fair value held at December 31, 1997:

	Within 1 Year	More Than 1 to 5 Years	More Than 5 to 10 Years	Total
Available-For-Sale Securities:	$2,656,195	$4,016,570	$1,756,015	$8,428,780

Proceeds from sales and maturities of securities classified as available-for-sale were $23,446,815. Gains of $133,493 and losses of $37,405 were realized on these sales. The net unrealized holding gains on available-for-sale securities decreased by $41,824 in 1997.

BRUCKNER SUPPLY COMPANY, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 - DEBT SECURITIES (CONTINUED):

Investment income for 1997 is comprised of:

Interest income	$ 583,861
Net realized gains on sales of securities	96,088
	679,949
Less: Investment expenses	32,882
	$ 647,067

NOTE 3 - PROPERTY AND EQUIPMENT:

Property and equipment consist of the following:

Leasehold improvements	$ 91,139
Machinery and equipment	476,238
Furniture and fixtures	244,586
Transportation and delivery equipment	233,799
	1,045,762
Less: Accumulated depreciation and amortization	688,057
	$ 357,705

NOTE 4 - DUE FROM AFFILIATES:

The amounts due from affiliates are non-interest bearing and have no specified repayment terms.

NOTE 5 - RETIREMENT PLAN:

The Company maintains a defined-contribution 401(k) savings plan covering substantially all employees. Company contributions to the plan are at the discretion of the Board of Directors. During 1997 no company contribution was made to the plan.

BRUCKNER SUPPLY COMPANY, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - COMMITMENTS AND CONTINGENCIES:

Leases:

The Company leases office space from an affiliate under an operating lease, which expires December 31, 2002, at an annual rent of $150,000. The lease requires the Company to pay real estate taxes.

In February 1998, the Company entered into an operating lease for additional office space, which expires February 6, 1999, at an annual rent of $80,000.

The Company also leases certain computer equipment under an operating lease, which expires August 31, 1999, at an annual rent of $155,820.

Rent expense was $305,909 for 1997.

Future minimum rental commitments are as follows:

Years Ending December 31,	
1998	$ 379,153
1999	260,547
2000	150,000
2001	150,000
2002	150,000
Total	$1,089,700

Stockholders' Agreement:

Under the terms of a stockholders' agreement, upon their death, Bruckner Supply Company, Inc. is required to purchase the shares owned by its stockholders at a value determined annually by the stockholders, and may be paid out over a period of ten years.

NOTE 7 - MAJOR CUSTOMER:

For the year ended December 31, 1997, one customer, through multiple operating divisions located throughout the United States, accounted for approximately 68% of net sales and approximately 37% of the December 31, 1997 accounts receivable balance.

NOTE 8 - SUBSEQUENT EVENT (unaudited):

On September 11, 1998, the Company sold to WESCO Distribution, Inc., substantially all of its assets and liabilities, other than cash, debt securities, amounts due from affiliates, certain equipment and prepaid expenses and bank overdraft.

EXHIBIT 99.2

BRUCKNER SUPPLY COMPANY, INC.
Unaudited Condensed Balance Sheet

	JUNE 30 1998
ASSETS	
CURRENT ASSETS	
Cash	$539,327
Debt securities	753,554
Accounts receivable	33,441,794
Inventories	3,335,230
Prepaid expenses and other current assets	826,587
Total current assets	38,896,492
Property and equipment, net	358,994
Due from affiliates	4,911
Total assets	$39,260,397
LIABILITIES AND STOCKHOLDERS' EQUITY	
CURRENT LIABILITIES	
Accounts payable	$23,400,522
Bank overdraft	3,476,490
Other current liabilities	923,587
Total current liabilities	27,800,599
STOCKHOLDERS' EQUITY	
Common stock	7,500
Additional paid-in capital	2,022,843
Retained earnings	9,417,697
Net unrealized holding gains on available-for-sale securities	11,758
Total stockholders' equity	11,459,798
Total liabilities and stockholders' equity	$39,260,397

See the accompanying Notes to Condensed Financial Statements.

BRUCKNER SUPPLY COMPANY, INC.
Unaudited Condensed Statement of Income

	SIX MONTHS ENDED JUNE 30 1998	1997
Net sales	$132,014,762	$113,140,125
Cost of sales	118,414,945	104,822,756
Gross profit	13,599,817	8,317,369
Operating expenses	6,045,525	4,125,700
Operating income	7,554,292	4,191,669
Investment and other income		
Investment income, net	214,000	390,000
Other income	18,456	10,101
	232,456	400,101
Income before income taxes	7,786,748	4,591,770
Provision for income taxes	6,766	197
Net income	$7,779,982	$4,591,573

See the accompanying Notes to Condensed Financial Statements.

BRUCKNER SUPPLY COMPANY, INC.
Unaudited Condensed Statement of Cash Flow

	SIX MONTHS ENDED JUNE 30 1998	1997
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$7,779,982	$4,591,573
Adjustment to reconcile net income to cash from operating activities		
Depreciation and amortization	50,913	57,733
Net realized gain on sale of debt securities	(81,665)	(86,165)
Increase in:		
Accounts receivable	(11,397,079)	(10,832,178)
Inventories	(1,139,953)	(760,604)
Prepaid and other current assets	(699,963)	2,749
Increase in:		
Accounts payable and accrued expenses	5,166,615	6,575,233
Net Cash Used in Operating Activities	(321,150)	(451,659)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(56,289)	(82,980)
Purchases of debt securities	(3,298,652)	(11,427,935)
Proceeds from sales and maturities of debt securities	10,998,240	16,699,995
Increase in due from affiliate	(325)	-
Net Cash Provided By Financing Activities	7,642,974	5,189,080
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase (decrease) in bank overdrafts	(59,958)	4,579,429
Distributions to stockholders	(6,898,299)	(9,430,000)
Net Cash Used in Financing Activities	(6,958,257)	(4,850,571)
Net increase (decrease) in cash	363,567	(113,150)
CASH:		
Beginning of year	175,760	225,033
End of year	$539,327	$111,883

See the accompanying Notes to Condensed Financial Statements

BRUCKNER SUPPLY COMPANY, INC.
Notes to the Condensed Financial Statements

Description of Business

Bruckner Supply Company, Inc. (the "Company") is an integrated supply company whose customers are major corporations located throughout the United States. The Company's revenues include total amounts billed to customers for products sold and all other aspects of handling customers' purchasing operations.

Basis of Presentation

The unaudited condensed financial statements have been prepared in accordance with generally accepted accounting principles. The notes included herein should be read in conjunction with the audited financial statements of Bruckner (included as Exhibit 99.1 to WESCO International, Inc.'s Current Report on Form 8-K/A dated September 11, 1998).

The unaudited condensed balance sheet as of June 30, 1998, and the unaudited condensed statement of income and the unaudited condensed statement of cash flows for the six months ended June 30, 1998 and 1997, in the opinion of management, have been prepared on the same basis as the audited financial statements and include all adjustments necessary for the fair presentation of the results of the interim periods. All adjustments reflected in the condensed financial statements are of a normal recurring nature. Results for the interim periods presented are not necessarily indicative of the results to be expected for the full year.

Subsequent Event

On September 11, 1998, the Company sold to WESCO Distribution, Inc., substantially all of its assets and liabilities, other than cash, debt securities, amounts due from affiliates, certain equipment and prepaid expenses and bank overdraft.

EXHIBIT 99.3

UNAUDITED PRO FORMA FINANCIAL INFORMATION

The following unaudited pro forma financial information of WESCO International, Inc. and subsidiaries (collectively, "WESCO") has been prepared to give effect to (i) the acquisition of substantially all assets and assumption of substantially all liabilities and obligations relating to the Bruckner Supply Company, Inc. ("Bruckner"); and (ii) the recapitalization of WESCO completed in June 1998 as discussed more fully below.

The Bruckner Acquisition was accounted for using the purchase method of accounting pursuant to which the purchase price at closing was allocated to the tangible and intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price allocations are preliminary. Final allocations will be made based upon valuations and other studies that have not been completed but are not expected to differ significantly from those presented herein. See Notes to Unaudited Pro Forma Condensed Consolidated Balance Sheet.

On June 5, 1998, (i) WESCO (x) repurchased and retired all of its common stock held by the then existing non-management shareholders for $595.2 million in the aggregate, (y) cashed-out all of the stock options held by non-management optionholders for $57.5 million in the aggregate and (z) cashed-out a portion of the stock options held by certain members of management for $0.9 million in the aggregate (the aggregate funds necessary to effect such purchase of shares and cash-out of options is herein referred to as the "Equity Consideration"); (ii) WESCO sold shares of common stock to an investor group for $318.1 million in the aggregate (the "Cash Equity Contribution"); (iii) the investor group purchased shares of common stock from certain members of management for $1.9 million in the aggregate; and (iv) management continued to retain the remainder of their shares of common stock and stock options with an implied aggregate value of approximately $97.7 million.

In addition to the proceeds of the Cash Equity Contribution, WESCO funded the Equity Consideration, the repayment of approximately $379.1 million of then outstanding indebtedness and the payment of transaction fees and expenses from: (i) the initial borrowings of $170.0 million under a new credit agreement; (ii) the proceeds of $250.0 million from a sale of accounts receivable pursuant to a receivables facility; and (iii) the proceeds from the issuance of $300 million of Senior Subordinated Notes and $87 million of Senior Discount Notes.

The foregoing transactions are collectively referred to herein as the "Recapitalization." As a result of the Recapitalization, management owns approximately 11.3% of the outstanding shares of common stock (which, together with existing stock options and new stock options granted in connection with the Recapitalization, represents over 30% of the common equity of WESCO on a fully diluted basis). The Investor Group owns the remaining 88.7% of the outstanding shares of Common Stock.

WESCO treated the Recapitalization as a recapitalization for financial reporting purposes; accordingly, the historical basis of WESCO' assets and liabilities were not affected by the transaction.

The pro forma adjustments presented are based upon available information and include certain assumptions and adjustments that WESCO believes are reasonable under the circumstances. These adjustments are directly attributable to the transactions referenced above and are expected to have a continuing impact on WESCO's business, results of operations and financial condition.

The historical condensed consolidated balance sheet of WESCO as of June 30, 1998 and the historical condensed consolidated statement of income of WESCO for the six months ended June 30, 1998 were derived from the unaudited interim condensed consolidated financial statements of WESCO included in its Quarterly Report on Form 10-Q for the quarterly period ended June 30, 1998. The historical condensed consolidated statement of income of WESCO for the year ended December 31, 1997 was derived from the audited consolidated financial statements of WESCO included in its Registration Statement on Form S-4 filed with the

Securities and Exchange Commission (File No. 333-43225) ("Registration Statement"). The historical financial data of Bruckner for the year ended December 31, 1997 was derived from its audited financial statements filed herewith as Exhibit 99.1. The historical financial information of Bruckner as of June 30, 1998 and the six months then ended was derived from unaudited interim financial statements prepared by Bruckner's management and filed herewith as Exhibit 99.2.

The unaudited pro forma condensed consolidated balance sheet of WESCO as of June 30, 1998 gives effect to the Bruckner Acquisition as if it occurred on June 30, 1998. The unaudited pro forma condensed consolidated statement of income of WESCO for the six month period ended June 30, 1998 and for the year ended December 31, 1997 gives effect to the Recapitalization and the Bruckner Acquisition as if they occurred on January 1, 1997.

The unaudited pro forma financial information and related notes are provided for informational purposes only and do not necessarily reflect (i) the results of operations or financial condition of WESCO that would have actually resulted had the events referred to above or in the notes to the unaudited pro forma financial information been consummated as of the dates indicated and are not intended to project WESCO's financial condition or results of operations for any future period; or (ii) with respect to the unaudited pro forma condensed consolidated statement of income for the year ended December 31, 1997, (a) the effect of certain non-recurring income statement charges resulting from the Recapitalization, including non-capitalized transaction fees and expenses of approximately $25.1 million, compensation charges of approximately $11.0 million associated with one-time bonuses paid to certain members of management, compensation charges of approximately $6.3 million associated with the cash settlement relating to certain stock options, compensation charges of approximately $4.1 million associated with the acceleration of vesting of one recently hired executive's stock options issued at a discount, and a charge of approximately $0.5 million related to the write-off of existing deferred financing costs; and (b) losses totaling $2.6 million on the sale of trade accounts receivable in connection with the Recapitalization. WESCO's historical financial information as of and for the six months ended June 30, 1998 reflects such amounts.

The unaudited pro forma financial information should be read in conjunction with the sections of the Registration Statement entitled "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "The Recapitalization", the audited consolidated financial statements and notes thereto as of December 31, 1997 and 1996, and for each of the three years in the period ended December 31, 1997 included in the Registration Statement, and with WESCO's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 1998.

WESCO INTERNATIONAL, INC.
UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET

AS OF JUNE 30, 1998

Dollars in thousands	WESCO International, Inc. Historical	Bruckner Historical (a)	Bruckner Pro Forma Adjustments	WESCO International, Inc. Pro Forma
ASSETS				
Cash and cash equivalents	$58,929	$539	$(539)(b) (60,500)(c)	$(1,571)
Debt securities		754	(754)(b)	
Trade accounts receivable	179,200	33,442		212,642
Other accounts receivable	16,414			16,414
Inventories	335,271	3,335	267 (c)	338,873
Other current assets	44,114	827		44,941
Total current assets	633,928	38,897	(61,526)	611,299
Property, buildings and equipment, net	101,803	359		102,162
Goodwill, net of accumulated amortization	101,635		96,854 (c)	198,489
Other assets	19,020	5	(5)(b)	19,020
Total assets	$856,386	$39,261	$35,323	$930,970
LIABILITIES AND STOCKHOLDERS' EQUITY				
Accounts payable	$392,408	$26,877	$(3,476)(b)	$415,809
Accrued payroll and benefit costs	13,810			13,810
Restructuring reserve	4,533			4,533
Other current liabilities	26,042	924	11,638 (d)	38,604
Total current liabilities	436,793	27,801	8,162	472,756
Long-term debt	526,962		38,621 (e)	565,583
Other noncurrent liabilities	7,466			7,466
Deferred income taxes	18,211			18,211
Total liabilities	989,432	27,801	46,783	1,064,016
Redeemable common stock	12,872			12,872
Stockholders' equity	(145,918)	11,460	(11,460)(b)	(145,918)
Total liabilities and stockholders' equity	$856,386	$39,261	$35,323	$930,970

See notes to unaudited pro forma condensed consolidated balance sheet

WESCO INTERNATIONAL, INC.
NOTES TO UNAUDITED PRO FORMA CONDENSED
CONSOLIDATED BALANCE SHEET

(a) Certain reclassifications have been made to the Bruckner historical financial statements to conform to the presentation used by WESCO upon completion of the acquisition.

(b) Reflects the cash paid at closing, the elimination of certain assets and liabilities not acquired and the elimination of historical stockholders' equity in connection with the Bruckner Acquisition as follows:

Assets and liabilities not acquired or assumed:	
Cash	$ 539
Securities available for sale	754
Amounts due from affiliates of Bruckner	5
Bank overdraft	3,476
Stockholders' equity	11,460

(c) The Bruckner Acquisition is to be accounted for as a purchase business combination. The purchase price at closing totaled approximately $99.1 million, consisting of $60.5 million in cash and $38.6 million of new indebtedness. The new indebtedness consisted of $12.0 million borrowed under WESCO's existing credit agreement and a noninterest-bearing convertible note due March 31, 2000 and discounted to a value of $26.6 million for financial reporting purposes. The note is automatically convertible into common stock of WESCO in the event of a public offering of common stock of WESCO ("Public Offering") prior to March 31, 2000. For purposes of this pro forma condensed consolidated financial information, the purchase price allocation was as follows:

Consideration:	
Cash	$60,500
Increase in credit facility	12,000
Discounted seller note	26,621
Book value of assets acquired, net of liabilities assumed and other obligations to seller	(2,000)
Increase in basis	97,121
Allocation of increase in basis:	
Increase in inventory value	267
Increase in goodwill and other intangible assets	96,854
	$97,121

No assumptions were made regarding restructuring costs or recurring benefits from synergies associated with the consummation of the acquisition.

The asset purchase agreement provides for certain possible post-closing purchase price adjustments based on Bruckner's net assets at closing of the acquisition. WESCO has also agreed to pay additional contingent consideration based on a multiple of increases in annual earnings before interest, taxes, depreciation and amortization achieved by the Bruckner division with respect to calendar year 1998 and future years through 2004, up to a maximum additional contingent consideration of $130 million. Such additional contingent consideration, if paid, is expected to be recorded as an adjustment to the purchase price and increase goodwill and, accordingly, would be amortized as a charge to earnings over the estimated remaining life of the intangible asset. Bruckner may elect to receive up to 50% of any additional contingent consideration in the form of common stock of WESCO following a Public Offering. Some or all of the additional contingent consideration is subject to earlier payment in the event of a "change of control" of WESCO other than as a result of a Public Offering.

(d) Reflects estimated additional other obligations due to seller based on estimated post-closing adjustments.

(e) Reflects additional debt incurred in connection with the Bruckner Acquisition consisting of (i) $12.0 million borrowed under WESCO's existing credit agreement bearing interest at LIBOR (5.69% at June 30, 1998) plus 2.25%; and (ii) a noninterest-bearing convertible seller note due March 31, 2000 with a face value of $30 million and discounted to a value of $26.6 million for financial reporting purposes. For purposes of this pro forma financial information, the discount of $3.4 million is being accreted to interest expense on a straight-line basis (which approximates the effective-interest method) over the term of the note.

WESCO INTERNATIONAL, INC.
UNAUDITED PRO FORMA CONDENSED CONSOLIDATED
STATEMENT OF INCOME

FOR THE SIX MONTHS ENDED JUNE 30, 1998

In thousands	WESCO International, Inc. Historical	Bruckner Historical(a)	Bruckner Pro Forma Adjustments	Recapitalization Adjustments	WESCO International, Inc. Pro Forma
Sales, net	$1,441,755	$132,015			$1,573,770
Cost of goods sold (exclusive of depreciation and amortization)	1,181,769	118,415			1,300,184
Gross profit	259,986	13,600			273,586
Selling, general and administrative expenses	205,107	5,991		$(170)(e)	210,928
Depreciation and amortization	6,328	55	$1,387 (b)		7,770
Recapitalization costs	51,800				51,800
Income (loss) from operations	(3,249)	7,554	(1,387)	170	3,088
Interest expense, net	16,480		1,549 (c)	9,049 (f)	27,078
Other income		(232)			(232)
Other expenses, net	2,570			5,168 (g)	7,738
Income (loss) before income taxes	(22,299)	7,786	(2,936)	(14,046)	(31,495)
Provision (benefit) for income taxes	(12,693)	7	1,885 (d)	(5,478)(d)	(16,279)
Net income (loss)	$(9,606)	$7,779	$(4,821)	$(8,568)	$(15,216)

See notes to unaudited pro forma condensed consolidated statement of income

WESCO INTERNATIONAL, INC.
UNAUDITED PRO FORMA CONDENSED CONSOLIDATED
STATEMENT OF INCOME

FOR THE YEAR ENDED DECEMBER 31, 1997

In thousands	WESCO International, Inc. Historical	Bruckner Historical(a)	Bruckner Pro Forma Adjustments	Recapitalization Adjustments	WESCO International, Inc. Pro Forma
Sales, net	$2,594,819	$222,406			$2,817,225
Cost of goods sold (exclusive of depreciation and amortization)	2,130,900	203,417			2,334,317
Gross profit	463,919	18,989			482,908
Selling, general and administrative expenses	372,532	8,742		$(400)(e)	380,874
Depreciation and amortization	11,331	111	$2,775 (b)		14,217
Income (loss) from operations	80,056	10,136	(2,775)	400	87,817
Interest expense, net	20,109		3,116 (c)	29,957 (f)	53,182
Other income		(818)			(818)
Other expenses, net				15,475 (g)	15,475
Income (loss) before income taxes	59,947	10,954	(5,891)	(45,032)	19,978
Provision (benefit) for income taxes	23,710	215	1,760 (d)	(17,562)(d)	8,123
Income (loss) from continuing operations before non-recurring charges directly attributable to the Recapitalization	$36,237	$10,739	$(7,651)	$(27,469)	$11,855

See notes to unaudited pro forma condensed consolidated statement of income

WESCO INTERNATIONAL, INC.
NOTES TO UNAUDITED PRO FORMA CONDENSED
CONSOLIDATED STATEMENT OF INCOME

(a) Certain reclassifications have been made to Bruckner's historical financial statements to conform to the presentation used by WESCO upon completion of the acquisition.

(b) Reflects amortization of goodwill and other intangible resulting from the Bruckner Acquisition over an estimated period of 35 years.

(c) Reflects incremental interest expense on new obligations related to the Bruckner Acquisition. The obligations consist of $12 million of new borrowings and a noninterest-bearing convertible note due March 31, 2000 and discounted to a value of $26.6 million for financial reporting purposes (face value $30.0 million). The assumed interest rate on the $12 million of new borrowings under WESCO's existing credit agreement was 7.84%. For purposes of this pro forma financial information, the original issue discount is accreted on a straight-line basis (which approximates the effective-interest method) over the period ending March 31, 2000. Assuming a 0.125 percentage point change in interest rates, interest expense would change by $8 thousand and $15 thousand for the six months ended June 30, 1998 and year ended December 31, 1997, respectively.

(d) Reflects the income tax effect of converting Bruckner from a Subchapter S corporation to a C corporation and the income tax effects of the pro forma adjustments at an assumed rate of 39%.

(e) Reflects the elimination of non-recurring advisory, management consulting and monitoring fees paid to WESCO's investors prior to the Recapitalization during the periods presented. Historical revenue and expenses would not have been materially changed without these services.

(f) Reflects the incremental interest expense relating to the Recapitalization assuming interest rates of 9.125% for the Senior Subordinated Notes, 8.05% for the Tranche A Term Loan and 8.3% for the Tranche B Term Loan borrowings under a new credit agreement, and amortization of original issue and purchase discounts, as well as the incremental amortization expense resulting from the capitalization of transaction fees and expenses of $10.5 million related to the Recapitalization. The amortization of debt issuance costs were $677 thousand and $1.4 million for the six months ended June 30, 1998 and the year ended December 31, 1997, respectively. The Senior Discount Notes were issued with an original issue discount of $36.5 million. The original issue discount is being accreted over the period ending June 1, 2003. Beginning June 1, 2003, interest accrues at 11 1/8%. Assuming a 0.125 percentage point change in interest rates, interest expense would change by $106 thousand and $213 thousand for the six months ended June 30, 1998 and year ended December 31, 1997, respectively.

(g) Reflects the costs related to the sale of certain accounts receivable in connection with the Recapitalization at an assumed discount rate of 6.19%.