POOL CORP Form SC 13G February 09, 2007

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. _____) *

POOL CORPORATION (Name of Issuer)

Common Stock

(Title of Class of Securities

78402810 (CUSIP Number)

31st December 2006

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

X Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting persons initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

are	not	required	to	respond	unless	the	form	displays	а	currently	valid	OMB
cont	rol	number.										

SEC	1745	(3-06)

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		ship)
	priate Box if a Member of a Grou	
(b)		
3. SEC Use Only		
4. Citizenship or F	Place of Organization	
SCOTLAND UK		
Number of Shares Bene	5. Sole Voting Power	3 734 894
ficially by Owned by Each	6. Shared Voting Power	0
Owned by Each Reporting Person With:	7. Sole Dispositive Power	4 629 534
reison with:	8. Shared Dispositive Powe	er 0
	nt Beneficially Owned by Each Re	4629534 common stock
(See Instructi		
11. Percent of Clas	ss Represented by Amount in Row	(9) 9.13
12. Type of Reporti	ng Person (See Instructions)	IA
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Item 1.

⁽a) Name of Issuer POOL CORPORATION

(b) Address of Issuers Principal Executive Offices 109 Northpark Boulevard Covington, LA 70433

Item 2.

(a) Name of Person Filing Baillie Gifford & Co

(b) Address of Principal Business Office or, if none, Residence

Calton Square
1 Greenside Row
Edinburgh EH1 3AN
Scotland

Scotland UK

(c) Citizenship

(d) Title of Class of Securities Common stock

(e) CUSIP Number 78402810

Item 3. If this statement is filed pursuant to rule 240.13d-1(b) or 240.13d-2(b)
 or (c), check whether the person filing is a:

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 780).
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.s.c. 78c).
- (d) Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).
- (e) X An investment adviser in accordance with rule 240.13d-1(b)(1)(ii)(E)
- (f) An employee benefit plan or endowment fund in accordance with with 240.13d-1 (b) (1) (ii) (F)
- (g) A parent holding company or control person in accordance with rule 240.13d-1 (b) (1) (ii) (G)
- (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813)
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3)
- (j) Group in accordance with rule 240.13d-1(b)(1)(ii)(J).

Item 4. Ownership.

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.

Instruction: Dissolution of a group requires a response to this item.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b) (ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

Item 8. Identification and Classification of Members of the Group

If a group has filed this schedule pursuant to rule 240.13d-1(b) (1) (ii) (J) so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to rule 240.13d-1(c) or rule 240.13d-1(d) attach an exhibit stating the identity of each member of the group.

Item 9. Notice of Dissolution of Group

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

Item 10. Certification

(a) The following certification shall be included if the statement is filed pursuant to rule 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of

or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to rule 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

9th February 2007
Date
Signature
Robin Menzies
Partner of Baillie Gifford & Co
Name/Title

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representatives authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See rule 240.13d-7 for other parties for whom copies are to be sent.

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001)