



About share ownership

Information for share owners

Share owners' register

A register of share owners' interests is kept at the Company's registrars office in Jersey and is available for inspection on request. The register includes information on nominee accounts and their beneficial owners.

Analysis of shareholdings at 31 December 2008

Issued share capital as at 31 December 2008: 1,255,343,263 ordinary shares.

Number of shares held	Number of holders	% owners	Shareholdings	% Outstanding
1-100	2,610	19.17%	91,996	0.01%
101-250	1,458	10.71%	264,124	0.02%
251-500	1,656	12.16%	627,140	0.05%
501-1,000	1,771	13.01%	1,369,216	0.11%
1,001-5,000	2,274	16.70%	5,137,499	0.41%
5,001-10,000	547	4.02%	3,935,837	0.31%
10,001-25,000	658	4.83%	9,904,928	0.79%
25,001-50,000	554	4.07%	19,247,371	1.53%
50,001-100,000	600	4.41%	37,468,851	2.98%
100,001-500,000	1,024	7.52%	240,736,586	19.18%
500,001-1,000,000	226	1.66%	166,952,151	13.30%
1,000,001-2,000,000	131	0.96%	182,615,743	14.55%
2,000,001-3,000,000	42	0.31%	103,896,175	8.28%
3,000,001-4,000,000	19	0.14%	63,423,312	5.05%
4,000,001 and above	47	0.35%	419,672,334	33.43%
Total	13,617	100.00%	1,255,343,263	100.00%

Share owners by geography	%	Share owners by type	%
UK	38	Institutional investors	95
US	30	Employees	4
Asia Pacific, Latin America, Africa & Middle East, Canada and Continental Europe	32	Other individuals	1
Total	100	Total	100

Share owners by geography %

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US	30	
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Share owners by type %

Institutional investors	95	
Employees	4	
Other individuals	1	

Dividends

Ordinary share owners have received the following dividends in respect of each financial year:

	2008	2007	2006	2005	2004
First interim dividend per ordinary share	5.19p	4.32p	3.60p	3.00p	2.50p
Second interim dividend per ordinary share	10.28p	9.13p	7.61p	6.34p	5.28p
Total	15.47p	13.45p	11.21p	9.34p	7.78p

Income access share arrangements have been put in place by the Company. The mechanics of the income access share arrangements mean that the Company will declare a second interim rather than a final dividend. The Board has no plans to announce any additional dividend in respect of the year ended 31 December 2008. Share owners who hold more than 100,000 shares and who wish to receive their dividend from a UK source must make an election and should contact Computershare Investor Services for the relevant forms. Share owners who held 100,000 or fewer WPP ordinary shares on the date of admission of the Company's shares to the London Stock Exchange or (if later) on the first dividend record date after they became share owners in the Company, will be automatically deemed to have elected to receive a UK-sourced dividend. All elections remain in force indefinitely unless revoked. Unless share owners have made, or are deemed to have made, an election under the Dividend Access Plan, their dividend will be paid from an Irish source and will be taxed accordingly.

American Depositary Receipts (ADRs)

Each ADR represents five ordinary shares.

ADR holders receive the annual and interim reports issued by WPP plc.

WPP plc is subject to the informational requirements of the US securities laws applicable to foreign companies and files an annual report on Form 20-F and other information with the US Securities and Exchange Commission. These documents are available at the Commission's website, www.sec.gov. Our reports on Form 20-F are also available from our Investor Relations department in New York.

ADR dividends

ADR holders are eligible for all stock dividends or other entitlements accruing on the underlying WPP plc shares and receive all cash dividends in US dollars. These are normally paid twice a year.

Dividend cheques are mailed directly to the ADR holder on the payment date if ADRs are registered with WPP's US depository. Dividends on ADRs that are registered with brokers are sent to the brokers, who forward them to ADR holders. WPP's US depository is Citibank N.A. (address on page 181).

Dividends per ADR in respect of each financial year are set out below.

	2008	2007	2006	2005	2004
In £ sterling					
First interim	25.95p	21.60p	18.00p	15.00p	12.50p
Second interim ¹	51.40p	45.65p	38.05p	31.70p	26.40p
Total	77.35p	67.25p	56.05p	46.70p	38.90p
In US dollars ²					
First Interim	48.07¢	43.24¢	33.18¢	27.28¢	22.91¢
Second interim ¹	95.21¢	91.39¢	70.13¢	57.66¢	48.38¢
Total	143.28¢	134.63¢	103.31¢	84.94¢	71.29¢

Notes

¹ Prior to 2008, final dividend.

² These figures have been translated for convenience purposes only, using the approximate average rate for the year shown on page 146. This conversion should not be construed as a representation that the pound sterling amounts actually represent, or could be converted into, US dollars at the rates indicated.

Dollar amounts paid to ADR holders depend on the sterling/dollar exchange rate at the time of payment.

No withholding tax is imposed on dividends paid to ADR holders and there will be no entitlement to offset any part of the notional UK taxation credit against any US taxation liability. The dividend received will be subject to US taxation.

Following the Jobs and Growth Tax Relief Reconciliation Act of 2003, certain dividends subject to US taxation may be taxed at a reduced rate of 15% if various conditions are met; share owners are advised to consult their professional advisors accordingly.

Financial calendar

- The 2008 second interim dividend will be paid on 6 July 2009 to share owners on the register at 5 June 2009.
- Interim statements for the half-year ending 30 June are issued in August.
- Quarterly trading announcements are issued in April and October.
- First interim dividends are paid in November.
- Preliminary announcements of results for the financial year ending 31 December are issued in the first quarter.
- Annual Reports are posted to share owners in April.
- Annual General Meetings are held in Dublin in June.

Share price

The mid-market price of the shares at 31 December was as follows:

	2008	2007	2006	2005	2004
Ordinary 10p shares	402.5p	647.0p	690.5p	629.0p	573.0p

Within the UK, the latest ordinary share price information is available on Ceefax and Teletext and also the Cityline service operated by the *Financial Times* (telephone 0905 817 1690; calls charged at 75p per minute at all times).

Share price information is also available online at www.wpp.com/investor.



Access numbers/Ticker symbols

	NASDAQ	Reuters	Bloomberg
Ordinary shares	–	WPP.L	WPP LN
American Depositary Shares	WPPGY	WPPGY.O	WPPGY US

Online information

WPP's public website, www.wpp.com, provides current and historical financial information, news releases, trading reports and share price information. Go to www.wpp.com/investor.

Registrar and transfer office

Computershare Investor Services (Channel Islands) Limited
PO Box 83
Ordnance House
31 Pier Road
St Helier
Jersey JE4 8PW
Enquiry number: 0870 707 1411

American Depositary Receipts (ADRs) office

Citibank N.A.
PO Box 43077
Providence
RI 02940-3077

Telephone enquiries: within the US +1 877 248 4237
Telephone enquiries: outside the US +1 781 575 4555
E-mail enquiries: citibank@shareholders-online.com

WPP registered office

22 Grenville Street
St Helier
Jersey JE4 8PX

The Company's registered number is 101749.

Tax information

UK taxation

Income tax credits on dividends

For dividends received direct from WPP plc or from WPP DAS Limited via the Dividend Access Plan, the tax credit available to individual share owners resident in the UK is one-ninth of the dividend; tax credits are not repayable to UK holders with no tax liability. Individuals whose income is within the lower or basic tax rate bands are liable to tax at 10% on the dividend income and the tax credit will satisfy their income tax liability on UK dividends. The higher rate of tax on dividend income is 32.5% with relief available for the tax credit referred to above. The gross amount of the dividend will be regarded as the top slice of the WPP share owner's income and will be subject to UK income tax as set out above.

Dividends paid by WPP plc will generally be subject to Irish dividend withholding tax (DWT) at the standard rate of income tax (currently 20%) unless the share owner is within one of the categories of exempt share holders as provided in Irish law or by virtue of a relevant tax treaty. DWT is not payable where an exemption applies provided that WPP plc has received all necessary documentation required by the relevant legislation from a WPP share owner prior to the payment of the dividend. Share owners are advised to consult their professional advisors on this point. Where a non-Irish resident share owner is entitled to exemption from DWT but DWT has to be deducted from the dividend by WPP, a claim may be made for a refund of the DWT to the Irish tax authorities.

Dividends received from WPP plc by individual share owners resident in the UK will generally be subject to United Kingdom income tax on the gross amount of any dividends paid by WPP before deduction of Irish withholding tax (if any). UK resident WPP share owners may be able to apply for an exemption from withholding taxes under Irish domestic law or the UK-Ireland double tax treaty. Her Majesty's Revenue & Customs will generally give credit (such credit being limited to the UK-Ireland double tax treaty rate) for any Irish dividend withholding tax withheld from the payment of a dividend (if any) and not recoverable from the Irish tax authorities against the UK income tax payable in respect of gross amount of the dividend.

Capital gains tax

The market value of an ordinary share at 31 March 1982 was 39p. Since that date rights issues have occurred in September 1986, August 1987 and April 1993. For capital gains tax purposes the acquisition cost of ordinary share's is adjusted to take account of such rights issues. Since any adjustments will depend on individual circumstances, share owners are advised to consult their professional advisors.

Republic of Ireland taxation

Income tax credits on dividends

An Irish resident or ordinarily resident individual WPP share owner who is an individual who does not make, or is not deemed to have made, an election to receive dividends via the Dividend Access Plan will be subject to Irish income tax on the gross dividend at their marginal rate of tax plus the health levy and, in certain circumstances, PRSI (pay related social insurance). The gross dividend is the dividend received plus DWT withheld. Irish resident individual WPP share owners are generally entitled to credit for the DWT deducted against their income tax liability and to have refunded to them any amount by which DWT exceeds such income tax liability.

If a WPP share owner makes, or is deemed to have made, an election in accordance with the terms of the Dividend Access Plan in respect of dividends to be paid by WPP, such WPP share owner will receive dividends direct from WPP DAS Limited. No DWT will be levied on dividends paid by WPP DAS Limited.

An Irish resident or ordinarily resident individual WPP share owner who receives dividends from WPP DAS Limited via the Dividend Access Plan will be taxed upon the cash dividend received at their marginal rate of tax plus the health levy and, in certain circumstances, PRSI. Irish resident taxpayers will not be entitled to claim credit for, or repayment of, the one-ninth UK tax credit attaching to such dividends for UK tax purposes.

Capital gains

As liability to capital gains tax on a disposal of WPP shares will depend on individual circumstances, share owners are advised to consult their professional advisors.





Recognition for recent WPP Annual Reports

2007	2006	2005	2004
<ul style="list-style-type: none"> ■ <i>LACP Vision Awards</i> Gold Award, in Top 100 Annual Reports. ■ <i>International ARC Awards</i> Winner, Best International (Western Hemisphere); Gold, Silver, Bronze and two Honors Awards. ■ <i>Annual Report on Annual Reports</i> ("A rating First Rate"). ■ <i>Smiths Ratings</i> Ranked 15 out of 100 of FTSE 100 Online Annual Reports. 	<ul style="list-style-type: none"> ■ <i>Accountancy Age</i>, Winner. ■ <i>LACP Vision Awards</i> Platinum Award. Ranked 6 (out of 2,500 worldwide entries) in Top 100 Annual Reports. ■ <i>International ARC Awards</i> Ranked 19 (out of 425 worldwide entries) with a Gold, Silver and Bronze. 	<ul style="list-style-type: none"> ■ <i>LACP Vision Awards</i> Platinum Award. Ranked 4 (out of 1,957 worldwide entries) in Top 100 Annual Reports. ■ <i>International ARC Awards</i> Four Golds. ■ <i>Annual Report on Annual Reports</i> Ranked 9 in Global Top 300 ("A+ World Class"). 	<ul style="list-style-type: none"> ■ <i>Accountancy Age</i>, Winner. ■ <i>LACP Vision Awards</i> Ranked 9 (out of 1,435 worldwide entries) in Top 100 Annual Reports. Platinum Award for Best in Class. Platinum Award for Most Engaging Annual Report across all categories of companies. ■ <i>Annual Report on Annual Reports</i> Ranked 5 in Global Top 200 ("A+ World Class").

