



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

October 31, 2017

Paul W.G. Richardson  
Group Chief Financial Officer  
WPP plc  
27 Farm Street  
London, United Kingdom, W1J 5RJ

**Re: WPP plc**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed April 28, 2017**  
**File No. 000-16350**

Dear Mr. Richardson:

We have reviewed your October 11, 2017 response to our comment letter and have the following comment. Please comply with the following comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Consolidated Income Statement, page F-8

1. We note your responses to comments one through three. It appears that you have elected to present an analysis of expenses using a classification based on their function. We note that the amount reported as 'Operating Expenses' includes costs incurred that are required to generate revenue. For example, based upon your response to prior comment two, 'Direct Costs' only includes fees paid to external suppliers and excludes internal staff and related establishment costs. Therefore, it appears that your 'Net Sales' subtotal presents a measure of gross profit that is incomplete because it excludes costs that you are required to incur to be able to generate revenue, irrespective of whether or not you consider those costs direct costs or indirect costs of revenue.

As a result, it appears that your current presentation does not provide your financial statement users any insight into the total cost you incurred to generate your revenue or the amount incurred for other functional activities, such as marketing and administrative. Accordingly, it appears that you need to revise your financial statement presentation to report line items comprised of functional expenses of a similar nature and subtotals of gross profit that are complete using captions that make the components of the subtotal clear and understandable. Please refer to paragraphs 15, 29, 85, 85A, 99 and 103 of IAS 1.

You may contact Inessa Kessman, Senior Staff Accountant at 202-551-3371 or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Carlos Pachó

Carlos Pachó  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications