



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

February 27, 2018

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 completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications