

PLEASE COMPLETE IN
TYPESCRIPT OR IN
BOLD BLACK CAPITALS

88(2)

Return of Allotment of Shares

CHFPO83

Company Number

471941

Company name in full

WH SMITH PLC

1 of 1

Shares allotted (including bonus shares):

Date or period during which
shares were allotted
(If shares were allotted on one date
enter that date in the "from" box.)

From

To

Day Month Year

10 06 2004

Day Month Year

Class of shares
(ordinary or preference etc)

Number allotted

Nominal value of each share

Amount (if any) paid or due on each
share (including any share premium)

Ordinary

Ordinary

Ordinary

995

55 5/9p

251.20p

List the names and addresses of the allottees and the number of shares allotted to each overleaf

If the allotted shares are fully or partly paid up otherwise than in cash please state:

% that each share is to be
treated as paid up

Consideration for which
the shares were allotted
(This information must be supported by
the duly stamped contract or by the duly
stamped particulars on Form 88(3) if the
contract is not in writing.)

When you have completed and signed the form send it to
The Registrar of Companies at:

Companies House, Crown Way, Cardiff CF14 3UZ
For companies registered in England and Wales

DX 33050 Cardiff

Companies House, 37 Castle Terrace, Edinburgh EH1 2EB
For companies registered in Scotland

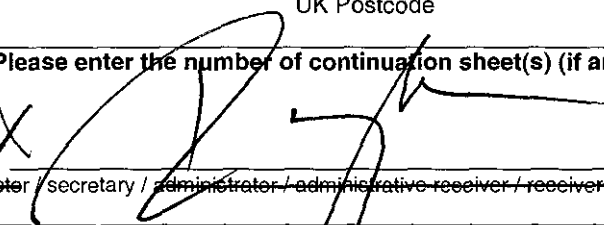
DX235
Edinburgh



Names and addresses of the allottees (List joint share allotments consecutively)

Shareholder details		Shares and share class allotted	
Name	See attached list.	Class of shares allotted	Number allotted
Address _____ _____ UK Postcode : _____		Ordinary	995
Name _____ Address _____ _____ UK Postcode _____		Class of shares allotted _____ _____ _____	Number allotted _____ _____ _____
Name _____ Address _____ _____ UK Postcode _____		Class of shares allotted _____ _____ _____	Number allotted _____ _____ _____
Name _____ Address _____ _____ UK Postcode _____		Class of shares allotted _____ _____ _____	Number allotted _____ _____ _____
Name _____ Address _____ _____ UK Postcode _____		Class of shares allotted _____ _____ _____	Number allotted _____ _____ _____

Please enter the number of continuation sheet(s) (if any) attached to this form :

Signed  Date 11/06/04

A director / secretary / administrator / administrative receiver / receiver manager / receiver

Please delete as appropriate

Please give the name, address, Telephone number and, if available, a DX number and Exchange of the person Companies House should Contact if there is any query.

Amanda Lam,	
W H Smith PLC, Greenbridge Road, Swindon, SN3 3LD	
ESP/ExC/MS/9520	Tel: 01793 562489
DX number	DX exchange

SHARES ALLOTTED

PAGE : 1

COMPANY : WH SMITH PLC
SECURITY : ORDINARY SHARES OF 55 5/9P EACH

ALLOTMENT PERIOD : FROM 27MAY04 TO 27MAY04

HOLDERS NAME & ADDRESS DETAILS

HOWARD KEITH /MR.
25 PENN ROAD
HAZLEMER
HIGH WYCOMBE
BUCKINGHAMSHIRE
HP15 7LN

SHARES ALLOTTED

995

NUMBER OF ACCOUNTS : 1

995

*****END OF REPORT *****