

15 November 2007

WH SMITH PLC

Interim Management Statement

WH Smith PLC is today publishing its first Interim Management Statement as required by the UK Listing Authority's Disclosure and Transparency rules, relating to the period from 1 September to 10 November 2007.

CURRENT TRADING

The combined like for like sales for WH Smith High Street and WH Smith Travel for the first ten weeks of the financial year were -1% compared to the same period last year.

WH Smith High Street like for like sales were -2%, supported by a strong early release schedule in books; our expectations for the Christmas trading period as a whole remain unchanged. WH Smith Travel like for like sales were +1% in the period (excluding tobacco, like for like sales in WH Smith Travel were +3%).

The Post Office opening programme in our High Street business, the new store openings in Travel and the financial position of the Group remain in line with our expectations.

PROSPECTS

Whilst we remain cautious about the consumer environment and anticipate competitive trading in our markets over the key Christmas period, the current financial year has started as we expected.

- ENDS -

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