



March 3, 2016

Dear Shareholder

**ACTION REQUIRED – INCOME ACCESS SHARE ARRANGEMENTS**

I am writing to you with respect to Shire plc's (the "Company") Income Access Share arrangements ("IAS Arrangements"). Dividends paid under the IAS Arrangements are not, under current legislation, subject to any UK or Irish withholding taxes. Dividends paid outside of the IAS Arrangements are subject to Irish dividend withholding tax at a rate of 20%, or such lower rate as may be applicable under exemptions from withholding tax contained in Irish law.

**All shareholders who wish to receive, or continue to receive, dividends via the IAS Arrangements (and therefore without incurring Irish dividend withholding tax) need to complete the newly formatted IAS Arrangement election forms and return to the address stated therein. Internet links to these forms, which were posted to shareholders on February 16, 2016, can be found on the Company's website: <http://investors.shire.com/shareholder-information/shareholder-forms.aspx>**

**In order for your IAS Arrangement election form to be valid in respect of the dividend to be paid on April 12, 2016, it needs to be received by Equiniti by 5pm (UK time) on March 11, 2016. Election forms received after this date will not be applied to this dividend though will be applied to future dividend payments.**

Failure to duly complete and return the relevant IAS Arrangement election form will result in dividends paid outside of the IAS Arrangements. Such dividend payments will incur Irish dividend withholding tax, subject to applicable exemptions. If you have already submitted a valid IAS Arrangement election form in respect of the forthcoming dividend payment, you need take no further action.

For further information concerning the IAS Arrangements, please contact the Company's Registrar, Equiniti (+44 (0) 121 415 7593). If you are in any doubt as to what action to take, please consult your tax advisor immediately.

Yours faithfully

A handwritten signature in black ink, appearing to read "WR Mordan".

Bill Mordan

Company Secretary

**Shire plc**

Incorporated and registered in Jersey No. 99854

Registered Office: As above

Correspondence address: 5 Riverwalk, Citywest Business Campus, Dublin 24, Ireland