



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

DIVISION OF  
CORPORATION FINANCE

May 2, 2017

Cliff Baty  
Chief Financial Officer  
Manchester United plc  
Sir Matt Busby Way, Old Trafford,  
Manchester, England, M16 0RA

**Re: Manchester United plc  
Form 20-F for Fiscal Year Ended June 30, 2016  
Filed September 15, 2016  
File No. 001-35627**

Dear Mr. Baty:

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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure