



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2023

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, 2022**  
**Filed September 23, 2022**  
**File No. 001-35627**

Dear Cliff 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,

Division of Corporation Finance  
Office of Trade & Services