



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 24, 2017

Susan Panuccio  
Chief Financial Officer  
News Corporation  
1211 Avenue of the Americas  
New York, New York 10036

**Re: News Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2016  
Filed August 12, 2016  
File No. 001-35769**

Dear Ms. Panuccio:

We have completed our review of your filings. 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/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure