



DIVISION OF  
CORPORATION FINANCE

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

November 10, 2022

Neil Johnston  
Chief Financial Officer  
Cushman & Wakefield plc  
125 Old Broad Street  
London, United Kingdom EC2N 1 AR

**Re: Cushman & Wakefield plc**  
**Form 10-K for the year ended December 31, 2021**  
**Filed on February 25, 2022**  
**File No. 001-38611**

Dear Neil Johnston:

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 Real Estate & Construction

cc: Laurie Sayed