



DIVISION OF
CORPORATION FINANCE

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

September 23, 2024

Joel Glazer
Executive Co-Chairman
Manchester United plc
Sir Matt Busby Way
Old Trafford
Manchester M16 0RA
United Kingdom

**Re: Manchester United plc
Registration Statement on Form F-3
Filed September 13, 2024
File No. 333-282120**

Dear Joel Glazer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Benjamin Cohen