

08 May 2007

**Sheffield United Plc
(‘the Company’)**

Director/PDMR shareholding

The Company has today been notified that on 3 May 2007 the beneficial interest of M D Dudley, a director, increased following the transfer to him of 102,000 ordinary shares from a family member. Following this transfer M D Dudley is interested in 13,979,001 ordinary shares representing 5.02 per cent. of the issued share capital.

For further information contact:

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