

WOLLMUTH MAHER & DEUTSCH LLP

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02034868

June 4, 2002

SUPPL

The Office of Corporate Finance
Securities and Exchange Commission
Judiciary Plaza
450 5th Street North West
Washington, DC 20549

Re: Marks & Spencer p.l.c. (File No. 82-1961)
Submission of Information Pursuant to Rule 12g3-2(b)

PROCESSED

JUN 19 2002

THOMSON
FINANCIAL

Dear Sirs:

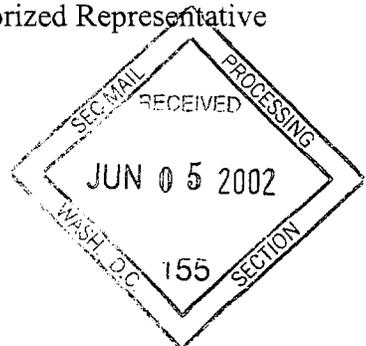
On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed a copy of an announcement released to the London Stock Exchange on May 24, 2002.

We would appreciate receiving acknowledgment of your receipt of this information by date stamping the second copy of the announcement and returning it to us in the enclosed stamped, self-addressed envelope.

Yours sincerely,

By: 
David H. Wollmuth
Authorized Representative





The Office of Corporate Finance
Securities and Exchange Commission
Judiciary Plaza
450 5th Street North West
Washington DC 20549
USA

Date 24 May 2002

Dear Sirs

12g3-2(b) Exemption : Marks and Spencer p.l.c. : United Kingdom : 18 December 1987

The enclosed information is being supplied as follow up for our existing exemption.

Yours faithfully



pp. Graham Oakley
Company Secretary



Registered Office:
Michael House
Baker Street
London W1U 8EP
Registered No. 4256886
(England and Wales)

24 May 2002

DIRECTORS SHAREHOLDINGS

The Company has been informed today that on 23 May 2002:

- In accordance with the terms of his service contract Luc Vandevelde has invested half of his annual bonus in the Company's shares and accordingly has acquired 175,679 shares at a price of 386.5p.

Mr Vandevelde's total shareholding following this transaction now stands at 829,839 ordinary shares and 808,080 B shares.

- David Norgrove has exercised an executive option granted on 24 May 1992, which was due to expire. The option was granted at a price of 329p. 22,176 shares were acquired and subsequently sold at 387.9p.

Mr Norgrove's total shareholding following this transaction stands at 19,697 ordinary shares and 19,849 B shares.

ENDS

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