

WOLLMUTH MAHER & DEUTSCH LLP

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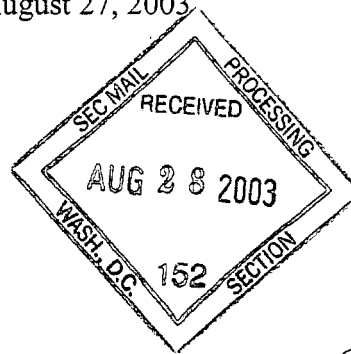
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FINANCIAL

August 27, 2003



Securities and Exchange Commission  
Division of Corporation Finance  
Office of International Corporation Finance  
450 5<sup>th</sup> Street NW  
Washington, DC 20549

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

SUPPL

Ladies and Gentlemen:

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 two copies each of announcements released to the London Stock Exchange as well as a corresponding transmittal letter. The announcements were made on August 14, 2003 and August 15, 2003.

Please acknowledge your receipt of this information by date stamping a copy of each of the above materials and returning it to us in the enclosed stamped, self-addressed envelope.

Yours sincerely,

By:

Steven Anthony Behar  
Authorized Representative

Enclosures

cc: (without enclosures)  
David H. Wollmuth

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Baker Street  
London W1U 8EP  
Tel: 020 7935 4422  
www.marksandspencer.com

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



15 August 2003

Dear Sirs

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

I enclose copies of two announcements which were made to the London Stock Exchange which are being supplied as a follow up for our existing exemption.

Yours faithfully

pp-PATRICIA FARRELL  
Company Secretariat  
+44 20 7268 3377

Issued: Thursday, 14 August 2003

**MARKS & SPENCER ANNOUNCES IT HAS CEASED  
DISCUSSIONS TO SELL KINGS SUPER MARKETS, INC.**

Marks and Spencer Group p.l.c. today announces that it is no longer in discussions to sell Kings Super Markets, its North American supermarket business.

Roger Holmes, Chief Executive of Marks & Spencer commented:

"In the current US climate it has not been possible for interested parties to raise sufficient funds to purchase Kings at what we perceive to be a fair price.

Although Kings is not central to our strategy, we believe that maximising shareholder value will be achieved by working with the senior management team to develop the business and drive financial performance."

For further information, please contact:

Corporate PR Lisa Attenborough / Bella Pagdin 020 7268 6166/1967  
Investor Relations Sarah McGlyne 020 7268 1563

Marks and Spencer p.l.c.  
Registered Office:  
Michael House  
Baker Street  
London W1U 8EP  
Registered No. 214436  
(England and Wales)

**MARKS AND SPENCER FINANCIAL SERVICES P.L.C.  
£1.25 BILLION SYNDICATED REVOLVING CREDIT FACILITY**

Marks and Spencer p.l.c., acting as guarantor, and Marks and Spencer Financial Services p.l.c., as borrower, signed a £1.25 billion, three-year syndicated banking facility yesterday afternoon which has been put in place to support the development of Marks and Spencer Financial Services p.l.c.

The new facility has been syndicated among 19 banks.

For further information, please contact:

Corporate Press Office

Sue Sadler

020 7268 8642