

WOLLMUTH MAHER & DEUTSCH LLP

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NEW YORK, NEW YORK 10110

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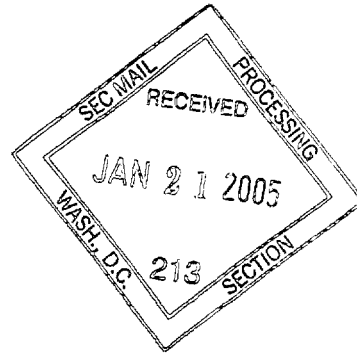
SUPPL

January 20, 2005

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



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

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 one (1) announcement released to the London Stock Exchange on January 20, 2005.

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

Yours sincerely,

By: Debra M. Burg
Debra M. Burg
Authorized Representative

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FINANCIAL

Enclosures

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Issued: 20 January 2005

DIRECTOR'S SHAREHOLDING

DIVIDEND REINVESTMENT PLAN

The Company was informed on 19 January 2005 that Alison Reed would acquire 888 Ordinary shares of 25p each, at a price of 344.9p each, under the Company's Dividend Reinvestment Plan in respect of a dividend paid on 14 January 2005.

Following this transaction, her total holding of Ordinary shares amounts to 147,153.

For further information, please contact:

Helen Baker

Tel. 020 8718 2867

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