

WOLLMUTH MAHER & DEUTSCH LLP

500 FIFTH AVENUE

NEW YORK, NEW YORK 10110

TELEPHONE (212) 382-3300  
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SUPPL

March 29, 2005

The Office of Corporate Finance  
Securities and Exchange Commiss  
Judiciary Plaza  
450 5<sup>th</sup> 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)

Dear Sirs:

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APR 04 2005

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 March 29, 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

Enclosures

DLW 3/31

Issued: 29 March 2005

Redemption of B Shares

The Company has today redeemed 10,967,542 B Shares at a price of 70 pence per share.

Following the redemption of these shares, 93,822,916 B Shares remain in issue.

For further information, please contact:

Helen Baker

Tel. 020 8718 2867

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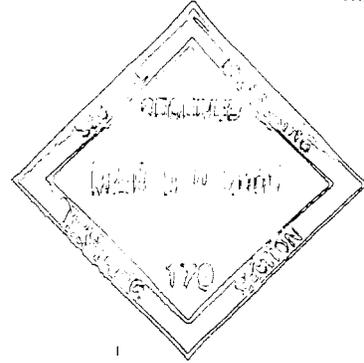
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