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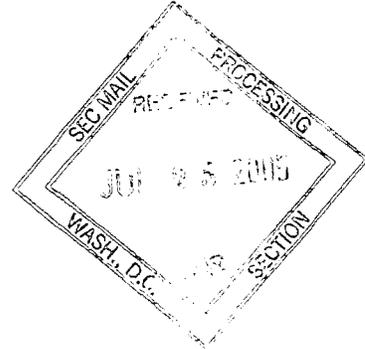
SUPPL



05010014

July 20, 2005

The Office of Corporate Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549



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

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 one (1) copy of the following announcement released to the London Stock Exchange:

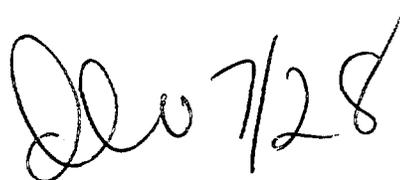
- | <u>Announcement</u>  | <u>Issue Date</u> |
|--|-------------------|
| 1. Notification of Transactions of Directors/Persons Discharging Managerial Responsibility and Connected Persons | July 19, 2005     |

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

Very truly yours,

By:   
Timothy M. Gladden  
Authorized Representative

Enclosures

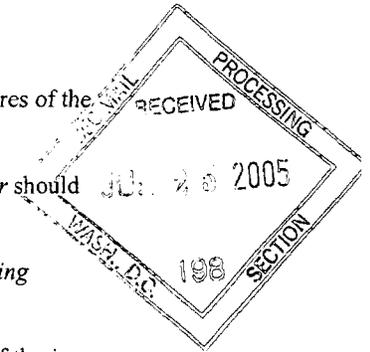


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## NOTIFICATION OF TRANSACTIONS OF DIRECTORS/PERSONS DISCHARGING MANAGERIAL RESPONSIBILITY AND CONNECTED PERSONS

This form is intended for use by an *issuer* to make a *RIS* notification required by *DR 3.1.4R(1)*.

- (1) An *issuer* making a notification in respect of a transaction relating to the *shares* or debentures of the *issuer* should complete boxes 1 to 16, 23 and 24.
- (2) An *issuer* making a notification in respect of a derivative relating to the *shares* of the *issuer* should complete boxes 1 to 4, 6, 8, 13, 14, 16, 23 and 24.
- (3) An *issuer* making a notification in respect of options granted to a *director/person discharging managerial responsibilities* should complete boxes 1 to 3 and 17 to 24.
- (4) An *issuer* making a notification in respect of a *financial instrument* relating to the *shares* of the *issuer* (other than a debenture) should complete boxes 1 to 4, 6, 8, 9, 11, 13, 14, 16, 23 and 24.



Please complete all relevant boxes should in block capital letters.

<p><b>1.</b> Name of <i>issuer</i></p> <p>MARKS AND SPENCER GROUP PLC</p>	<p><b>2.</b> State whether the notification relates to (i) a transaction notified in accordance with <i>DR 3.1.4R(1)(a)</i>; or</p> <p>(ii) <i>DR 3.1.4(R)(1)(b)</i> a disclosure made in accordance with section 324 ( as extended by section 328) of the Companies Act 1985; or</p> <p>(iii) both (i) and (ii)</p> <p>(iii)</p>
<p><b>3.</b> Name of <i>person discharging managerial responsibilities/director</i></p> <p>IAN DYSON</p>	<p><b>4.</b> State whether notification relates to a <i>person</i> connected with a <i>person discharging managerial responsibilities/director</i> named in 3 and identify the <i>connected person</i></p> <p>JANETTE EVELYN DYSON, WIFE</p>
<p><b>5.</b> Indicate whether the notification is in respect of a holding of the <i>person</i> referred to in 3 or 4 above or in respect of a non-beneficial interest<sup>3</sup></p> <p>NOTIFICATION IN RESPECT OF PERSONS REFERRED TO IN 3 AND 4 ABOVE, JOINTLY</p>	<p><b>6.</b> Description of <i>shares</i> (including <i>class</i>), debentures or derivatives or financial instruments relating to <i>shares</i></p> <p>ORDINARY SHARES OF 25P EACH IN MARKS AND SPENCER GROUP PLC</p>
<p><b>7.</b> Name of the registered shareholders(s) and, if more than one, the number of <i>shares</i> held by each of them</p> <p>PERSHING SECURITIES LIMITED</p>	<p><b>8.</b> State the nature of the transaction</p> <p>PURCHASE OF SHARES</p>
<p><b>9.</b> Number of <i>shares</i>, debentures or financial instruments relating to <i>shares</i> acquired</p> <p>20,000 SHARES</p>	<p><b>10.</b> Percentage of issued <i>class</i> acquired (<i>treasury shares</i> of that <i>class</i> should not be taken into account when calculating percentage)</p> <p>DE MINIMIS</p>
<p><b>11.</b> Number of <i>shares</i>, debentures or financial instruments relating to <i>shares</i> disposed</p> <p>N/A</p>	<p><b>12.</b> Percentage of issued <i>class</i> disposed (<i>treasury shares</i> of that <i>class</i> should not be taken into account when calculating percentage)</p> <p>N/A</p>
<p><b>13.</b> Price per <i>share</i> or value of transaction</p> <p>359.7p</p>	<p><b>14.</b> Date and place of transaction</p> <p>19 JULY 2005, LONDON</p>