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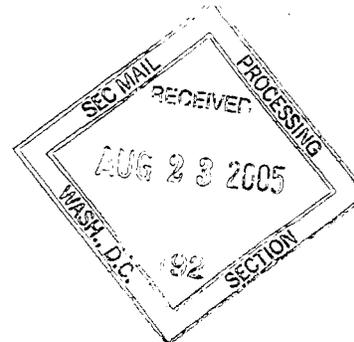


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August 18, 2005

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

SUPPL



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 two (2) copies of the following announcement released to the London Stock Exchange:

<u>Announcement</u>	<u>Issue Date</u>
1. Notification of B Share Dividend	August 18, 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,

PROCESSED
AUG 25 2005
THOMSON
FINANCIAL

By: George Rudy
George Rudy
Authorized Representative

Enclosures

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Issued: 18 August 2005

B Share Dividend

A non-cumulative preferential dividend of 1.3398 pence per B Share for the six months ending 25 September 2005 will be paid on 26 September 2005 to holders of B Shares whose names are on the Register of Members of Marks and Spencer Group plc at the close of business on 26 August 2005.

Shareholders will be given the opportunity to elect to redeem their B Shares at 70 pence per share on 26 September 2005.

For further information, please contact:

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