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2006 JAN 23 A 11:15

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

January 5, 2006

SUPPL

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

<u>Announcement</u>	<u>Issue Date</u>
1. Notification of Major Interests in Shares	January 5, 2006

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: George Rudy
George Rudy
Authorized Representative

Enclosures

PROCESSED

JAN 23 2006

THOMSON
FINANCIAL

Handwritten signature/initials
JAN 23

NOTIFICATION OF MAJOR INTERESTS IN SHARES RECEIVED

All relevant boxes should be completed in block capital letters.

2006 JAN 23 A 11: 15

1. Name of <i>listed company</i> MARKS AND SPENCER GROUP PLC		2. Name of shareholder with a major interest BRANDES INVESTMENT PARTNERS	
3. Please state whether notification indicates that it is regarding the holding of the shareholder named in 2 above; in respect of a non-beneficial interest; or in the case of an individual holder if it is a holding of that person's spouse or children under the age of 18 NOT INDICATED		4. Name of the registered holder(s) and, if more than one holder, the number of <i>shares</i> held by each of them UNKNOWN	
5. Number of <i>shares</i>/amount of stock acquired N/A	6. Percentage of issued <i>class</i> (any <i>treasury shares</i> held by the <i>listed company</i> should not be taken into account when calculating percentage) N/A	7. Number of <i>shares</i>/amount of stock disposed N/A	8. Percentage of issued <i>class</i> (any <i>treasury share</i> held by the <i>listed company</i> should not be taken into account when calculating percentage) N/A
9. <i>Class of security</i> ORDINARY SHARES 25P EACH		10. Date of transaction N/A	11. Date <i>listed company</i> informed 5 JANUARY 2006
12. Total holding following this notification 115,488,402 ORDINARY 25P SHARES 16,304,675 ADRS		13. Total percentage holding of issued <i>class</i> following this notification (any <i>treasury shares</i> held by the <i>listed company</i> should not be taken into account when calculating percentage) 12.71%	
14. Any additional information 1 ADR IS EQUAL TO 6 ORDINARY SHARES		15. Name of contact and telephone number for queries ANTHONY CLARKE 020 8718 9940	
16. Name and signature of duly authorised officer of the <i>listed company</i> responsible for making			

INTERNATIONAL CORPORATE FINANCE

this notification

ANTHONY CLARKE

Date of notification 5 JANUARY 2006