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SUPPL

March 23, 2006

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 Transactions of Directors/Persons Discharging Managerial Responsibility and Connected Persons | March 21, 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

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N/A	N/A
13. Price per <i>share</i> or value of transaction 567.65p	14. Date and place of transaction 17 MARCH 2006 - LONDON
15. Total holding following notification and total percentage holding following notification (any <i>treasury shares</i> should not be taken into account when calculating percentage) 4,000 SHARES	16. Date issuer informed of transaction 20 MARCH 2006

If a person discharging managerial responsibilities has been granted options by the issuer complete the following boxes

17. Date of grant	18. Period during which or date on which it can be exercised
19. Total amount paid (if any) for grant of the option	20. Description of <i>shares</i> or debentures involved (<i>class</i> and number)
21. Exercise price (if fixed at time of grant) or indication that price is to be fixed at the time of exercise	22. Total number of <i>shares</i> or debentures over which options held following notification
23. Any additional information N/A	24. Name of contact and telephone number for queries ANDREW GREEN – 020 8718 9984

Name and signature of duly authorised officer of issuer responsible for making notification

ANDREW GREEN

Date of notification 21 MARCH 2006

* Note: At the time of this disclosure Marks and Spencer Group plc had 1,682,262,457 Ordinary Shares of 25p each in issue.