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May 8, 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)

**SUPPL**

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 | May 8, 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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## NOTIFICATION OF MAJOR INTERESTS IN SHARES

All relevant boxes should be completed in block capital letters.

|  |  |  |   |
|--|--|--|---|
| <b>1. Name of <i>listed company</i></b><br><br>MARKS AND SPENCER GROUP PLC   |  | <b>2. Name of shareholder with a major interest</b><br><br>BRANDES INVESTMENT PARTNERS   |   |
| <b>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 <i>person's</i> spouse or children under the age of 18</b><br><br>NOT INDICATED |  | <b>4. Name of the registered holder(s) and, if more than one holder, the number of <i>shares</i> held by each of them</b><br><br>UNKNOWN   |   |
| <b>5. Number of <i>shares</i>/amount of stock acquired</b><br><br>N/A  | <b>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)</b><br><br>N/A | <b>7. Number of <i>shares</i>/amount of stock disposed</b><br><br>N/A  | <b>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)</b><br><br>N/A |
| <b>9. <i>Class of security</i></b><br><br>ORDINARY SHARES 25P EACH   |  | <b>10. Date of transaction</b><br><br>N/A  | <b>11. Date <i>listed company</i> informed</b><br><br>8 MAY 2006  |
| <b>12. Total holding following this notification</b><br><br>122,079,224 ORDINARY 25P SHARES<br>12,968,353 ADRS   |  | <b>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)</b><br><br>11.88% |   |
| <b>14. Any additional information</b><br><br>1 ADR IS EQUAL TO 6 ORDINARY SHARES   |  | <b>15. Name of contact and telephone number for queries</b><br><br>ANTHONY CLARKE<br>020 8718 9940   |   |
| <b>16. Name and signature of duly authorised officer of the <i>listed company</i> responsible for making</b>   |  |  |   |

this notification

ANTHONY CLARKE

Date of notification 8 MAY 2006

\* Note: At the date of this disclosure Marks and Spencer Group plc had 1,683,137,052 Ordinary Shares of 25p each in issue.