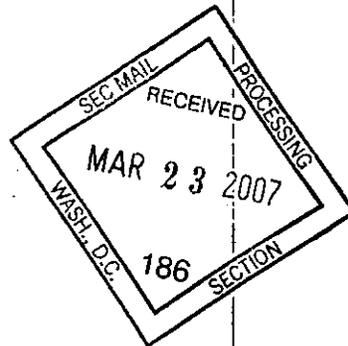


WOLLMUTH MAHER & DEUTSCH LLP

500 FIFTH AVENUE
NEW YORK, NEW YORK 10110

TELEPHONE (212) 382-3300
FACSIMILE (212) 382-0050



March 19, 2007

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 announcements released to the London Stock Exchange:

<u>Announcement</u>	<u>Issue Date</u>
1. Notification of Major Interests in Shares	March 19, 2007
2. Notification of Major Interests in Shares	March 19, 2007

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

APR 11 2007

**THOMSON
FINANCIAL**

By: *George Rudy*

George Rudy
Authorized Representative

Enclosures

DeW 4/5

THERE ARE TWO DISCLOSURES ATTACHED TO THIS ANNOUNCEMENT

TR-1⁽ⁱ⁾: NOTIFICATION OF MAJOR INTERESTS IN SHARES

1. Identity of the issuer or the underlying issuer of existing shares to which voting rights are attached ⁽ⁱⁱ⁾:

MARKS AND SPENCER GROUP PLC

2. Reason for the notification (please place an X inside the appropriate bracket/s):

An acquisition or disposal of voting rights: ()

An acquisition or disposal of financial instruments which may result in the acquisition of shares already issued to which voting rights are attached: ()

An event changing the breakdown of voting rights: ()

Other (please specify) : (X)

REVISED DUE TO DTR RULES – SEE SECTION 13

3. Full name of person(s) subject to the notification obligation ⁽ⁱⁱⁱ⁾:

FIDELITY INTERNATIONAL LIMITED (FIL)

4. Full name of shareholder(s) (if different from 3.) ^(iv):

SEE ATTACHED SCHEDULE

5. Date of the transaction (and date on which the threshold is crossed or reached if different) ^(v):

REVISED DUE TO DTR RULES

6. Date on which issuer notified:

16 MARCH 2007

7. Threshold(s) that is/are crossed or reached:

N/A

8. Notified details:

A: Voting rights attached to shares

Class/type of shares if possible using the ISIN CODE

Situation previous to the Triggering transaction (vi)

Number of shares

Number of voting Rights (vii)

ISINGB0031274896

10,185,115

10,185,115

Resulting situation after the triggering transaction (vii)

Class/type of shares if possible using the ISIN CODE

Number of shares

Number of voting rights (ix)

% of voting rights

Direct

Direct (x)

Indirect (xi)

Direct

Indirect

ISINGB0031274896

10,185,115

0.59%

B: Financial Instruments

Resulting situation after the triggering transaction (xii)

Type of financial instrument

Expiration Date (xiii)

Exercise/Conversion Period/ Date (xiv)

Number of voting rights that may be acquired if the instrument is exercised/ converted.

% of voting rights

Total (A+B)

Number of voting rights % of voting rights

10,185,115

0.59%

9. Chain of controlled undertakings through which the voting rights and/or the financial instruments are effectively held, if applicable (xv):

SEE ATTACHED SCHEDULE

Proxy Voting:

10. Name of the proxy holder:

FIDELITY INTERNATIONAL LIMITED (FIL)

11. Number of voting rights proxy holder will cease to hold:

N/A

12. Date on which proxy holder will cease to hold voting rights:

N/A

13. Additional information:

INFORMATION PROVIDED BY FIDELITY INTERNATIONAL LIMITED:

As discussed with the FSA, prior to the implementation of the EU Transparency Directive, we aggregated the interests in shares of FMR Corp (FMR) and Fidelity International Limited (FIL) together for the purposes of shareholder reporting. According to the new DTR rules we are now reporting the indirect holdings of FMR and FIL separately. A separate notification is being submitted for FMR Corp. Please note these holdings are correct as of close of business 14 March 2007

14. Contact name:

ANTHONY CLARKE

15. Contact telephone number:

020 8718 9940

FIL SCHEDULE

FIL

Issuer name: MARKS & SPENCER GROUP PLC

Current ownership percentage: 0.59%

Total shares held: 10,185,115

Issued share capital: 1,698,676,211

	SHARES HELD	NOMINEE	MANAGEMENT COMPANY
Fidelity International Limited (FIL) is the parent holding company for various direct and indirect subsidiaries, including Fidelity Fund Management Limited (FFML), Fidelity Investment Services Ltd (FIL), Fidelity Gestion (FIGEST), Fidelity Investments Advisory (Korea) Limited (FIAKL), Fidelity Investments Management (Hong Kong) Limited (FIMHK), Fidelity Pension Management (FPM), Fidelity Investments Japan (FIJ) and Fidelity Investments International (FI), investment managers for various non-US investment companies and institutional clients.	76,980 29,200 138,700 50,600 786,600 184,400 153,100 21,162 148,800 28,199 398,200 260,800 305,100 756,300 1,414,002 1,851,688 325,900	TRUST&CUST SVCS BK LTD, TOKO STATE STREET HONG KONG STATE STR BK AND TR CO LNDN (S) STATE STR BK AND TR CO LNDN (S) NORTHERN TRUST LONDON NORTHERN TRUST LONDON NORTHERN TRUST CO NORDDEUTSCHE LANDERSBANK NOMURA TRUST AND BANKING MORGAN STANLEY LONDON MELLON BANK MASTER TRUST BANK OF JAPAN JPMORGAN BOURNEMOUTH JP MORGAN, BOURNEMOUTH JP MORGAN, BOURNEMOUTH JP MORGAN, BOURNEMOUTH HSBC BANK PLC	FIJ FIA(K)JL FPM FIL FPM FIL FIL FIL FIJ FIL FPM FIJ FIL FPM FISL FIL FPM

13,200	DEXIA PRIVATBANK	FPM
25,400	CHASE MANHTTN BK AG FRNKFT (S BROWN BROTHERS HARRIMAN AND CO	FPM
165,500	BROWN BROS HARRIMN LTD LUX	FIL
1,703,294	BNP PARIBAS, PARIS (C)	FIL
283,900	BERMUDA TRUST FAR EAST HK	FIM HK
703,976	BANK OF NEW YORK BRUSSELS	FPM
360,114		

TR-1⁽ⁱ⁾: NOTIFICATION OF MAJOR INTERESTS IN SHARES

1. Identity of the issuer or the underlying issuer of existing shares to which voting rights are attached ⁽ⁱⁱ⁾:

MARKS AND SPENCER GROUP PLC

2. Reason for the notification (please place an X inside the appropriate bracket/s):

An acquisition or disposal of voting rights: ()

An acquisition or disposal of financial instruments which may result in the acquisition of shares already issued to which voting rights are attached: ()

An event changing the breakdown of voting rights: ()

Other (please specify) : (X)

REVISED DUE TO DTR RULES -- SEE SECTION 13

3. Full name of person(s) subject to the notification obligation ⁽ⁱⁱⁱ⁾:

FMR CORP

4. Full name of shareholder(s) (if different from 3.) ^(iv):

SEE ATTACHED SCHEDULE

5. Date of the transaction (and date on which the threshold is crossed or reached if different) ^(v):

REVISED DUE TO DTR RULES

6. Date on which issuer notified:

16 MARCH 2007

7. Threshold(s) that is/are crossed or reached:

N/A

8. Notified details:

A: Voting rights attached to shares

Class/type of shares if possible using the ISIN CODE

Situation previous to the Triggering transaction ^(vi)

	Number of shares	Number of voting Rights (vii)
ISINGB0031274896	53,800,318	53,800,318

Resulting situation after the triggering transaction (vii)

Class/type of shares if possible using the ISIN CODE	Number of shares		Number of voting rights (ix)		% of voting rights	
	Direct		Direct (x)	Indirect (xi)	Direct	Indirect
ISINGB0031274896				53,800,318		3.16%

B: Financial Instruments

Resulting situation after the triggering transaction (xii)

Type of financial instrument	Expiration Date (xiii)	Exercise/Conversion Period/ Date (xiv)	Number of voting rights that may be acquired if the instrument is exercised/ converted.	% of voting rights

Total (A+B)

Number of voting rights % of voting rights

53,800,318 3.16%

9. Chain of controlled undertakings through which the voting rights and/or the financial instruments are effectively held, if applicable (xv):

SEE ATTACHED SCHEDULE

Proxy Voting:

10. Name of the proxy holder:

FMR CORP

11. Number of voting rights proxy holder will cease to hold:

N/A

12. Date on which proxy holder will cease to hold voting rights:

N/A

13. Additional information:

INFORMATION PROVIDED BY FIDELITY INTERNATIONAL LIMITED:

As discussed with the FSA, prior to the implementation of the EU Transparency Directive, we aggregated the interests in shares of FMR Corp (FMR) and Fidelity International Limited (FIL) together for the purposes of shareholder reporting. According to the new DTR rules we are now reporting the indirect holdings of FMR and FIL separately. A separate notification is being submitted for FIL. Please note these holdings are correct as of close of business 14 March 2007

14. Contact name:

ANTHONY CLARKE

15. Contact telephone number:

020 8718 9940

FMR SCHEDULE

FMR

Issuer name: MARKS & SPENCER GROUP PLC

Current ownership percentage: 3.16%

Total shares held: 53,800,318

Issued share capital: 1,698,676,211

	SHARES HELD	NOMINEE	MANAGEMENT COMPANY
FMR Corp is the parent holding company of Fidelity Management & Research Company (FMRCO), investment manager for US mutual funds, and Fidelity Management Trust Company (FMTC), a US state chartered bank which acts as a trustee or investment manager of various pension and trust accounts.	2,750,040	STATE STREET BANK AND TR CO	FMTC
	641,200	STATE STREET BANK AND TR CO	FMRCO
	68,860	STATE STREET BANK AND TR CO	FMR
	243,841	STATE STREET BANK AND TR CO	FICL
	29,677	ROYAL TRUST- TORONTO	FMTC
	18,700	NORTHERN TRUST LONDON	FMRCO
	1,030,600	NORTHERN TRUST CO	FMTC
	25,600	MELLON BANK NA	FMR
	145,300	MELLON BANK N.A.	FMTC
	56,900	MELLON BANK N.A.	FMRCO
	69,700	JPMORGAN CHASE BANK	FPM
	394,900	JPMORGAN CHASE BANK	FMTC
	9,279,200	JPMORGAN CHASE BANK	FMRCO
	38,662,900	BROWN BROTHERS HARRIMAN AND CO	FMRCO
	84,100	BANK OF NEW YORK	FMRCO

298,800

BANK OF NEW YORK

FMTC

END