March 30, 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)

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:

<table>
<thead>
<tr>
<th>Announcement</th>
<th>Issue Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Notification of Major Interests in Shares</td>
<td>March 30, 2007</td>
</tr>
</tbody>
</table>

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: [Signature]
George Rady
Authorized Representative

Enclosures
TWO DISCLOSURES ARE ATTACHED TO THIS ANNOUNCEMENT

NOTIFICATION OF TRANSACTIONS OF DIRECTORS, PERSONS DISCHARGING MANAGERIAL RESPONSIBILITY OR CONNECTED PERSONS

This form is intended for use by an issuer to make a RIS notification required by DR 3.1.4R(1).

(1) An issuer making a notification in respect of a transaction relating to the shares or debentures of the issuer should complete boxes 1 to 16, 23 and 24.
(2) An issuer making a notification in respect of a derivative relating to the shares of the issuer should complete boxes 1 to 4, 6, 8, 13, 14, 16, 23 and 24.
(3) An issuer making a notification in respect of options granted to a director/person discharging managerial responsibilities should complete boxes 1 to 3 and 17 to 24.
(4) An issuer making a notification in respect of a financial instrument relating to the shares of the issuer (other than a debenture) should complete boxes 1 to 4, 6, 8, 9, 11, 13, 14, 16, 23 and 24.

Please complete all relevant boxes in block capital letters.

1. Name of the issuer

MARKS AND SPENCER GROUP PLC

2. State whether the notification relates to

(i) a transaction notified in accordance with DR 3.1.4R(1)(a); or

(ii) DR 3.1.4(R)(1)(b) a disclosure made in accordance with section 324 (as extended by section 328) of the Companies Act 1985; or

(iii) both (i) and (ii)

DISCLOSURE RELATES TO POINT (i)

3. Name of person discharging managerial responsibilities/director

SIMON RATCLIFFE

4. State whether notification relates to a person connected with a person discharging managerial responsibilities/director named in 3 and identify the connected person

N/A

5. Indicate whether the notification is in respect of a holding of the person referred to in 3 or 4 above or in respect of a non-beneficial interest

DISCLOSURE RELATES POINT 3

6. Description of shares (including class), debentures or derivatives or financial instruments relating to shares

ORDINARY 25P SHARES
7. Name of registered shareholders(s) and, if more than one, the number of shares held by each of them

OMX SECURITIES LIMITED

8 State the nature of the transaction

EXERCISE OF DISCRETIONARY SHARE OPTION AND SUBSEQUENT SALE

9. Number of shares, debentures or financial instruments relating to shares acquired

58,080 ORDINARY SHARES

10. Percentage of issued class acquired (treasury shares of that class should not be taken into account when calculating percentage)

DE MINIMIS

11. Number of shares, debentures or financial instruments relating to shares disposed

58,080 ORDINARY SHARES

12. Percentage of issued class disposed (treasury shares of that class should not be taken into account when calculating percentage)

DE MINIMIS

13. Price per share or value of transaction

EXERCISE PRICE £2.97

SALE PRICE £6.74

14. Date and place of transaction

23 MARCH, LONDON

15. Total holding following notification and total percentage holding following notification (any treasury shares should not be taken into account when calculating percentage)

0 SHARES

16. Date issuer informed of transaction

29 MARCH 2007

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 shares or debentures involved (class 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 shares or debentures over which options held following notification

...........................................

23. Any additional information

...........................................

24. Name of contact and telephone number for queries
Name and signature of duly authorised officer of issuer responsible for making notification

ANTHONY CLARKE

Date of notification

30 MARCH 2007

ANNOUNCEMENT 2

NOTIFICATION OF TRANSACTIONS OF DIRECTORS, PERSONS DISCHARGING MANAGERIAL RESPONSIBILITY OR CONNECTED PERSONS

This form is intended for use by an issuer to make a RIS notification required by DR 3.1.4R(1).

(1) An issuer making a notification in respect of a transaction relating to the shares or debentures of the issuer should complete boxes 1 to 16, 23 and 24.
(2) An issuer making a notification in respect of a derivative relating to the shares of the issuer should complete boxes 1 to 4, 6, 8, 13, 14, 16, 23 and 24.
(3) An issuer making a notification in respect of options granted to a director/person discharging managerial responsibilities should complete boxes 1 to 3 and 17 to 24.
(4) An issuer making a notification in respect of a financial instrument relating to the shares of the issuer (other than a debenture) should complete boxes 1 to 4, 6, 8, 9, 11, 13, 14, 16, 23 and 24.

Please complete all relevant boxes in block capital letters.

1. Name of the issuer

MARKS AND SPENCER GROUP PLC

2. State whether the notification relates to

(i) a transaction notified in accordance with DR 3.1.4R(1)(a); or

(ii) DR 3.1.4R(1)(b) a disclosure made in accordance with section 324 (as extended by section 328) of the Companies Act 1985; or

(iii) both (i) and (ii)

DISCLOSURE RELATES TO POINT (i)

3. Name of person discharging managerial responsibilities/director

STEPHEN ROWE

4. State whether notification relates to a person connected with a person discharging managerial responsibilities/director named in 3 and identify the connected person
N/A

5. Indicate whether the notification is in respect of a holding of the person referred to in 3 or 4 above or in respect of a non-beneficial interest

DISCLOSURE RELATES POINT 3

6. Description of shares (including class), debentures or derivatives or financial instruments relating to shares

ORDINARY 25p SHARES

7. Name of registered shareholders(s) and, if more than one, the number of shares held by each of them

OMX SECURITIES LIMITED

8. State the nature of the transaction

EXERCISE OF DISCRETIONARY SHARE OPTION AND SUBSEQUENT SALE

9. Number of shares, debentures or financial instruments relating to shares acquired

58,148 ORDINARY SHARES

10. Percentage of issued class acquired (treasury shares of that class should not be taken into account when calculating percentage)

DE MINIMIS

11. Number of shares, debentures or financial instruments relating to shares disposed

58,148 ORDINARY SHARES

12. Percentage of issued class disposed (treasury shares of that class should not be taken into account when calculating percentage)

DE MINIMIS

13. Price per share or value of transaction

EXERCISE PRICE  27,846 AT £3.50

30,302 AT £2.97

SALE PRICE  £6.755

14. Date and place of transaction

23 MARCH, LONDON

15. Total holding following notification and total percentage holding following notification (any treasury shares should not be taken into account when calculating percentage)
8,630 SHARES

16. Date issuer informed of transaction

29 MARCH 2007

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 shares or debentures involved (class 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 shares or debentures over which options held following notification
23. Any additional information


24. Name of contact and telephone number for queries


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

ANTHONY CLARKE

Date of notification

30 MARCH 2007

END
TR-1(l): 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: ( X )

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): ( )

....................

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

DEUTSCHE BANK AG

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

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

27-03-2007

6. Date on which issuer notified:

30-03-07

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

3%

8. Notified details:

....................

A: Voting rights attached to shares

Class/type of shares if Situation previous to the Triggering transaction (vi)
<table>
<thead>
<tr>
<th>GB0031274896</th>
<th>N/A</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Resulting situation after the triggering transaction (vii)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Class/type of shares if possible using the ISIN CODE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of shares</td>
<td>Number of voting rights (ix)</td>
<td>% of voting rights</td>
</tr>
<tr>
<td>Direct</td>
<td>Direct (x)</td>
<td>Indirect (xi)</td>
</tr>
<tr>
<td>Direct</td>
<td>Indirect</td>
<td></td>
</tr>
<tr>
<td>44,868,790</td>
<td>44,868,790</td>
<td>2.64</td>
</tr>
</tbody>
</table>

**B: Financial Instruments**

**Resulting situation after the triggering transaction (xii)**

<table>
<thead>
<tr>
<th>Type of financial instrument</th>
<th>Expiration Date (xiii)</th>
<th>Exercise/Conversion Period/ Date (xiv)</th>
<th>Number of voting rights that may be acquired if the instrument is exercised/ converted</th>
<th>% of voting rights</th>
</tr>
</thead>
<tbody>
<tr>
<td>Call Option</td>
<td>May 2007</td>
<td></td>
<td>500,000</td>
<td>0.03</td>
</tr>
<tr>
<td>Call Option</td>
<td>June 2007</td>
<td></td>
<td>212,000</td>
<td>0.01</td>
</tr>
<tr>
<td>Call Option</td>
<td>September 2007</td>
<td></td>
<td>17,000</td>
<td>0.00</td>
</tr>
<tr>
<td>Call Option</td>
<td>December 2007</td>
<td></td>
<td>2,000,000</td>
<td>0.12</td>
</tr>
<tr>
<td>Call Option</td>
<td>December 2008</td>
<td></td>
<td>3,700,000</td>
<td>0.22</td>
</tr>
<tr>
<td><strong>Total (A+B)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of voting rights</td>
<td></td>
<td></td>
<td></td>
<td>51,297,790</td>
</tr>
<tr>
<td>% of voting rights</td>
<td></td>
<td></td>
<td></td>
<td>3.02</td>
</tr>
</tbody>
</table>

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

............... 

**Proxy Voting:**

10. Name of the proxy holder:

............... 

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

...............  

13. Additional information:
Please note that this is the first disclosure made on behalf of Deutsche Bank AG and its subsidiary companies in relation to holdings in Marks & Spencer Group Plc since the implementation of the Disclosure and Transparency Rules in the UK.

14. Contact name:

   ANTHONY CLARKE

15. Contact telephone number:

   020 8718 9940