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07024554

June 6, 2007

The Office of Corporate Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

SUPPL



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:

- Announcement**
- MARKS AND SPENCER GROUP PLC - NOTIFICATION OF TRANSACTIONS OF DIRECTORS/PERSONS DISCHARGING MANAGERIAL RESPONSIBILITY AND CONNECTED PERSONS**

Issue Date
May 31, 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,

B 7024554
JUN 21 2007

By: *Kenneth J. Miles*
Kenneth J. Miles
Authorized Representative

Enclosures

dw 6/20

Issued: Thursday 7 June 2007

**MARKS AND SPENCER GROUP PLC ("MARKS & SPENCER" OR THE "COMPANY")
NOTIFICATION OF TRANSACTIONS OF DIRECTORS/PERSONS DISCHARGING MANAGERIAL
RESPONSIBILITY ("PDMRS") AND CONNECTED PERSONS**

1. Deferred Share Bonus Plan

It was confirmed on 6 June 2007 that on 5 June 2007 the following awards under the Marks and Spencer Group Deferred Share Bonus Plan were made to the following PDMRs of the Company:

Directors	Allocation of Deferred Bonus Shares (see Note below)
Stuart Rose	222,898
Ian Dyson	111,449
Steven Sharp	111,449

Senior management	Allocation of Deferred Bonus Shares (see Note below)
Kate Bostock	28,985
Guy Farrant	36,424
Graham Oakley	37,149
Andrew Skinner	28,922

Note:

The above awards were made under the Company's Annual Bonus Scheme. This requires executive directors to defer 60% of their bonus earned and senior management to defer 50% of their bonus earned into shares in the Deferred Share Bonus Plan. For the purposes of this calculation the grant was made at a share price of 706.6p. The shares will be held for 3 years. There will be no match paid against these deferred shares, although the value of dividends accrued, either in the form of dividend equivalents or through a Dividend Reinvestment Plan, will be paid at the end of the period.

The Annual Bonus Scheme is designed to focus and reward executives for specific operational improvements which will drive the Company's performance. The targets for the Company are determined annually by the Remuneration Committee and for 2006/07 incorporated a mixture of profit before tax, business unit and retail sales and profit as appropriate. The targets for executive directors were entirely based on the delivery of corporate profit before tax.

2. Performance Share Plan

It was confirmed on 6 June 2007 that on 5 June 2007 the following awards under the Marks and Spencer Group Performance Share Plan were made to PDMRs of the Company:

Directors	Allocation of Performance Shares (see Note below)
Stuart Rose	594,395
Ian Dyson	297,197
Steven Sharp	297,197

Senior management	Allocation of Performance Shares (see Note below)
Kate Bostock	169,827
Steven Esom	141,522
Guy Farrant	113,218
Carl Leaver	100,834
Graham Oakley	99,065
Andrew Skinner	79,252

Note:

Under the Performance Share Plan, awards are granted as a conditional allocation, where a participant will receive free ordinary shares in the Company on the vesting of an award subject to continuing employment. The vesting of an

award will depend on the Company's adjusted earnings per share ("EPS") performance over a fixed three-year performance period starting on the first day of the financial year in which the awards were granted. For the purposes of this calculation, the grant was made at a share price of 706.6p.

3. Restricted Share Plan

It was confirmed on 6 June 2007 that on 5 June 2007 the following awards under the Marks and Spencer Group Restricted Share Plan were made to PDMRs of the Company:

Senior management	Allocation of Restricted Shares (see Note below)
Steven Esom	70,761
Carl Leaver	70,761

Note:

The Restricted Share Plan was established in 2000 as part of the reward strategy for senior management who are vital to the future success of the Company. The Plan operates for senior management below executive director level. Awards are made as part of ongoing reviews of reward packages, and as part of recruitment packages for new executives. The shares are held in Trust for a period of between one and three years, at which point they are released subject to the participant still being in employment with the Company.

For the purposes of this calculation the grant was made at a share price of 706.6p. There will be no match paid against these restricted shares, although the value of dividends accrued either in the form of dividend equivalents or through a Dividend Reinvestment Plan will be paid at the end of the period.

4. Shareholdings of PDMRs

Following the above notifications, excluding any conditional allocation of shares granted under the Deferred Share Bonus Plan, shareholdings of PDMRs, including those of their Connected Persons, are confirmed as follows:

Directors	Total Holding of Ordinary Shares	Total Percentage Holding
Stuart Rose	500,416	De minimis
Ian Dyson	60,000	De minimis
Steven Sharp	28,473	De minimis

Senior management	Total Holding of Ordinary Shares	Total Percentage Holding
Kate Bostock	13,120	De minimis
Steven Esom	-	De minimis
Guy Farrant	53,812	De minimis
Carl Leaver	-	De minimis
Graham Oakley	66,720	De minimis
Andrew Skinner	46,656	De minimis

The above information has been disclosed under DR 3.1.4R (1)

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