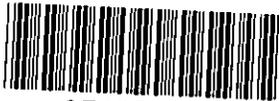


WOLLMUTH MAHER & DEUTSCH LLP

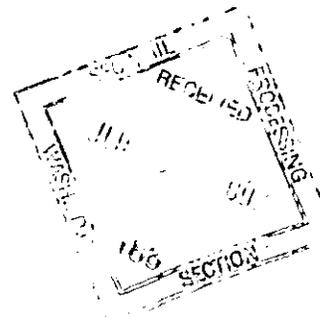
500 FIFTH AVENUE
NEW YORK, NEW YORK 10110

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



07025441

July 16, 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)

SUPL

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:

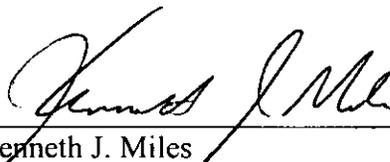
<u>Announcement</u>	<u>Issue Date</u>
1. Marks & Spencer p.l.c. – Block Listing Six Monthly Return	July 16, 2007

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of the above announcement and returning it to us in the enclosed stamped, self-addressed envelope.

Very truly yours,

PROCESSED

JUL 26 2007

By: 
Kenneth J. Miles
Authorized Representative

THOMSON
FINANCIAL

Enclosure

Handwritten signature: JW 7/25

BLOCK LISTING SIX MONTHLY RETURN

INFORMATION PROVIDED ON THIS FORM MUST BE TYPED OR PRINTED ELECTRONICALLY.

To: The FSA

Date: 16 JULY 2007

AVS No:			
Name of <i>applicant</i> :		MARKS AND SPENCER GROUP PLC	
Name of scheme:		SAYE SCHEME	
Period of Return:	From:	1 JANUARY 2007	To: 30 JUNE 2007
Balance under scheme from previous return:		27,561,645 SHARES	
The amount by which the block scheme has been increased, if the scheme has been increased since the date of the last return:		N/A	
Number of <i>securities</i> issued/allotted under scheme during period:		11,456,800 SHARES	
Balance under scheme not yet issued/allotted at end of period		16,104,845 SHARES	
Number and <i>class</i> of <i>securities</i> originally listed and the date of admission		ORDINARY SHARES OF 25P EACH 20,859,113 SHARES LISTED ON 19 MARCH 2002 30,000,000 SHARES LISTED ON 25 NOVEMBER 2004 20,000,000 SHARES LISTED ON 10 NOVEMBER 2006	
Total number of <i>securities</i> in issue at the end of the period (30-06-07)		1,700,919,459 SHARES	

Name of contact:	ANTHONY CLARKE
Address of contact:	MARKS AND SPENCER GROUP PLC WATERSIDE HOUSE 35 NORTH WHARF ROAD LONDON, W2 1NW
Telephone number of contact:	020 8718 9940

SIGNED BY ANTHONY CLARKE
~~Director/company secretary~~/suitably experienced *employee*/~~duly authorised officer~~, for and on behalf of

MARKS AND SPENCER GROUP PLC
 Name of *applicant*

If you knowingly or recklessly give false or misleading information you may be liable to prosecution.

BLOCK LISTING SIX MONTHLY RETURN

INFORMATION PROVIDED ON THIS FORM MUST BE TYPED OR PRINTED ELECTRONICALLY.

To: The FSA

Date: 16 JULY 2007

AVS No:	
Name of applicant:	MARKS AND SPENCER GROUP PLC
Name of scheme:	SENIOR OPTION SCHEME
Period of Return:	From: 1 JANUARY 2007 To: 30 JUNE 2007
Balance under scheme from previous return:	12,234,975 SHARES
The amount by which the block scheme has been increased, if the scheme has been increased since the date of the last return:	N/A
Number of securities issued/allotted under scheme during period:	12,080,010 SHARES
Balance under scheme not yet issued/allotted at end of period	11,026,965 SHARES
Number and class of securities originally listed and the date of admission	ORDINARY SHARES OF 25P EACH 23,303,606 SHARES LISTED ON 19 MARCH 2002 27,000,000 SHARES LISTED ON 25 NOVEMBER 2004
Total number of securities in issue at the end of the period (30-06-07)	1,700,919,459 SHARES

Name of contact:	ANTHONY CLARKE
Address of contact:	MARKS AND SPENCER GROUP PLC WATERSIDE HOUSE 35 NORTH WHARF ROAD LONDON, W2 1NW
Telephone number of contact:	020 8718 9940

SIGNED BY ANTHONY CLARKE
~~Director/company secretary~~/suitably experienced *employee/duly authorised officer*, for and on behalf of

MARKS AND SPENCER GROUP PLC
Name of applicant

If you knowingly or recklessly give false or misleading information you may be liable to prosecution.

END