



08001048

RECEIVED

2008 MAR -4 A 8:25

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

MARKS &
SPENCER

Waterside House
35 North Wharf Road
London W2 1NW
Tel: 020 7935 4422
www.marksandspencer.com

Mr. Paul Dudek
Chief, Office of International Corporate Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
United States

SUPL

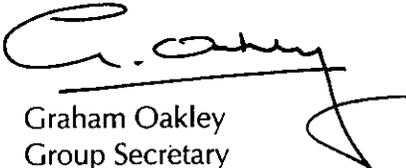
Date 21 February 2008

Dear Sir

Marks and Spencer Group p.l.c. (the "Company") is hereby amending its application for an exemption under Rule 12g3-2(b) under the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), originally set forth in a letter to the Securities and Exchange Commission (the "Commission") dated 20 December 2002. The Company intends to publish henceforth the information required to be furnished under Rule 12g3-2(b)(1)(iii) under the Exchange Act on its Internet website and hereby informs the Commission pursuant to Rule 12g3-2(f) under the Exchange Act that the address of its Internet website is <http://www.marksandspencer.com/thecompany>

Please let me know if you wish to discuss anything arising from this letter.

Yours sincerely


Graham Oakley
Group Secretary

PROCESSED
MAR 05 2008
THOMSON
FINANCIAL

JW 3/5

END