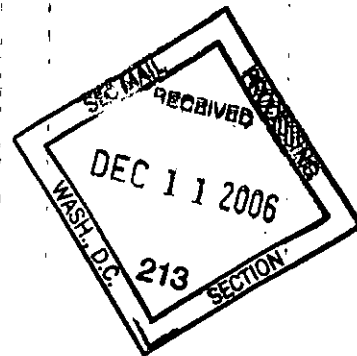


WOLLMUTH MAHER & DEUTSCH LLP

500 FIFTH AVENUE  
NEW YORK, NEW YORK 10110

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



December 5, 2006

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

SUPL

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

- 1. Notification of Major Interests in Shares

Issue Date

December 5, 2006

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.

PROCESSED  
DEC 20 2006  
THOMSON  
FINANCIAL

Very truly yours,

By: George Rudy  
George Rudy  
Authorized Representative

Enclosures

*Handwritten signature and initials*

SCHEDULE 10

NOTIFICATION OF MAJOR INTERESTS IN SHARES

1) NAME OF COMPANY

MARKS AND SPENCER GROUP PLC

2) NAME OF SHAREHOLDER HAVING A MAJOR INTEREST

- FIDELITY INTERNATIONAL
- FMR CORP

AND THEIR SUBSIDIARIES AND INDIRECT SUBSIDIARIES

3) Please state whether notification indicates that it is in respect of holding of the Shareholder named in 2 above or in respect of a non-beneficial interest or in the case of an individual holder if it is a holding of that person's spouse or children under the age of 18

SEE APPENDIX 1

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

SEE APPENDIX 1

5) Number of shares/amount of stock acquired.

N/A

6) Percentage of issued Class

N/A

7) Number of shares/amount of stock disposed

N/A

8) Percentage of issued Class

N/A

9) Class of security

ORDINARY SHARES OF 25P EACH

10) Date of transaction

N/A

11) Date company informed

5 DECEMBER 2006

12) Total holding following this notification

83,373,170 ORDINARY SHARES

13) Total percentage holding of issued class following this notification

4.94%

14) Any additional information

N/A

15) Name of contact and telephone number for queries

ANTHONY CLARKE  
020 8718 9940

16) Name and signature of authorised company official responsible for making this notification

ANTHONY CLARKE

Date of Notification ..... 5 DECEMBER 2006 .....

NB: AT THE DATE OF THIS DISCLOSURE MARKS AND SPENCER GROUP PLC HAD  
1,688,019,269 ORDINARY 25P SHARES IN ISSUE

APPENDIX 1

Amendment 4

NOTIFICATIONS UNDER SECTIONS 198 TO 202 -- UK COMPANIES ACT

1. Company in which shares are held: Marks & Spencer Group Plc

2. Notifiable Interest: Ordinary Shares

A FMR Corp  
82 Devonshire Street  
Boston, MA 02109

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. (See Schedule A for listing of Registered Shareholders and their holdings.)

B Fidelity International Limited (FIL)  
P.O. BOX HM 670  
Hamilton HMCX, Bermuda

Parent holding company for various direct and indirect subsidiaries, including Fidelity Investment Services Ltd (FISL), Fidelity Gestion (FIGEST), Fidelity Investments Advisory (Korea) Limited (FIA(K)L), Fidelity Investments Management (Hong Kong) Limited (FIMHK), Fidelity Pension Management (FPM) and Fidelity Investments International (FII), investment managers for various non-US investment companies and institutional clients.

3. The notifiable interests also comprise the notifiable interest of

Mr Edward C Johnson 3d  
82 Devonshire Street  
Boston, MA 02109

A principal shareholder of FMR Corp. and Fidelity International Limited.

4. The notifiable interests include interest held on behalf of authorized unit trust schemes in the U.K. notwithstanding the exemption from reporting pursuant to Section 209 (1) (h) of the Companies Act 1985.

5. These notifications of disclosable interests constitute separate notifications of interest in the shares and are combined solely for the purposes of clarity and efficiency. Nothing herein should be taken to indicate that FMR Corp. and its direct and indirect subsidiaries, Fidelity International Limited and its direct and indirect subsidiaries or Mr Edward C Johnson 3d act as a group or in concert in respect of the disclosed interests, or that they are required to submit these notifications on a joint basis.

6. The disclosable interests arise under section 208(4) (b) of the Act, namely where a person, not being the registered holder, is entitled to exercise a right conferred by the holding of the shares or to control the exercise of such rights, or under section 203 of the Act respectively.

Michelle Edwards

Associative Director - Compliance

Duly authorized under Powers of Attorney dated August 25, 2004 by Eric D. Roiter by and on behalf of FMR Corp. and its direct and indirect subsidiaries, and Fidelity International Limited and its direct and indirect subsidiaries.

Security: MARKS &amp; SPENCER GROUP PLC

Current ownership percentage; 4.94%

Total Shares Held 83,373,170

Shares in issue: 1,688,019,269

Change in holdings since last filing (1,336,990) ordinary shares

SHARES HELD	MANAGEMENT COMPANY	NOMINEE/REGISTERED NAME
569,400	FMTC	NORTHERN TRUST CO
433,200	FMTC	MELLON BANK N.A.
7,265,240	FPM	JP MORGAN, BOURNEMOUTH
2,653,500	FPM	STATE STR BK AND TR CO LNDN (S
1,828,500	FPM	HSBC BANK PLC
1,751,200	FPM	NORTHERN TRUST LONDON
1,405,400	FPM	JP MORGAN, BOURNEMOUTH
406,514	FPM	BANK OF NEW YORK BRUSSELS
202,800	FPM	MELLON BANK
171,700	FPM	CHASE MANHITN BK AG FRNKFRT (S
93,200	FPM	JPMORGAN CHASE BANK
90,700	FPM	BANKERS TRUST LONDON
52,100	FPM	MIDLAND SECURITIES SERVICES
19,700	FPM	DEXIA PRIVATBANK
5,646,400	FMTC	STATE STREET BANK AND TR CO
2,764,700	FMTC	NORTHERN TRUST CO
2,345,064	FMTC	MELLON BANK N.A.
1,018,900	FMTC	JPMORGAN CHASE BANK
990,100	FMTC	BANK OF NEW YORK
366,746	FMTC	CIBC MELLON TRUST
149,700	FMTC	BROWN BROTHERS HARRIMAN AND CO
77,477	FMTC	ROYAL TRUST-TORONTO
36,090,500	FMRCO	BROWN BROTHERS HARRIMAN AND CO
8,427,000	FMRCO	JPMORGAN CHASE BANK
175,300	FMRCO	NORTHERN TRUST LONDON
116,700	FMRCO	STATE STREET BANK AND TR CO
76,000	FMRCO	MELLON BANK N.A.
46,500	FMRCO	NORTHERN TRUST CO
64,800	FMR	MELLON BANK NA
2,319,039	FISL	JP MORGAN, BOURNEMOUTH
756,000	FIM HK	BERMUDA TRUST FAR EAST HK
1,436,200	FIL	JP MORGAN, BOURNEMOUTH
462,900	FIL	HSBC BANK PLC
426,400	FIL	NORTHERN TRUST LONDON
404,500	FIL	JPMORGAN BOURNEMOUTH
376,300	FIL	BNP PARIBAS, PARIS (C)
168,200	FIL	BROWN BROTHERS HARRIMAN AND CO
159,000	FIL	NORTHERN TRUST CO
74,600	FIL	ING LUXEMBOURG
71,200	FIL	STATE STR BK AND TR CO LDN (S

56,398	FIL	MORGAN STANLEY LONDON
7,212	FIL	BROWN BROS HARRIMN LTD LUX
288,500	FIJ	MASTER TRUST BANK OF JAPAN
140,600	FIJ	NOMURA TRUST AND BANKING
76,980	FIJ	TRUST&CUST SVCS BK LTD, TOKO
148,000	F11	JP MORGAN, BOURNEMOUTH
663,200	FICL	STATE STREET BANK AND TR CO
38,900	FIA(K)L	STATE STREET HONG KONG

This information is provided by RNS  
The company news service from the London Stock Exchange

END