

EXHIBIT 4
FORM OF TRANSFER CERTIFICATE FOR TRANSFER OR EXCHANGE FROM
REGULATION S GLOBAL NOTE TO RESTRICTED GLOBAL NOTE

(exchanges or transfers pursuant to
Section 6.2.3 of the Fiscal Agency Agreement)

[•]

Re: Marks and Spencer plc

**U.S. \$800,000,000 aggregate principal amount of 6.250% Notes due 2017 and
7.125% Notes due 2037 (together, the "Notes")**

Reference is hereby made to the Fiscal Agency Agreement dated as of 6 December 2007 (the "**Fiscal Agency Agreement**") between Marks and Spencer plc (the "**Issuer**") and Citibank N.A., London Branch (the "**Fiscal Agent**"). Capitalized terms used but not defined herein shall have the meanings given to them in the Fiscal Agency Agreement.

This letter relates to U.S.\$[•] principal amount of Notes which are held in the form of the Regulation S Global Note (CINS No. [•]) with [Euroclear] [Clearstream, Luxembourg] (ISIN Code [•]) (Common Code [•]) through DTC in the name of [Insert name of Euroclear/Clearstream, Luxembourg agent member] (the "Transferor"). The Transferor has requested an exchange or transfer of such beneficial interest in the Notes for an interest in the Restricted Global Note.

In connection with such request, and in respect of such Notes, the Transferor does hereby certify that such Notes are being transferred in accordance with Rule 144A under the Securities Act ("**Rule 144A**") to a transferee that the Transferor reasonably believes is purchasing the Notes for its own account or an account with respect to which the transferee exercises sole investment discretion and the transferee and any such account is a "qualified institutional buyer" within the meaning of Rule 144A, in each case in a transaction meeting the requirements of Rule 144A and in accordance with any applicable securities laws of any state of the United States or any other jurisdiction.

This certificate and the statements contained herein are made for your benefit and the benefit of the Issuer and the Initial Purchasers.

[Insert Name of Transferor]

By: _____

Name:

Title:

Dated: _____, 200_

cc: Marks and Spencer plc

EXHIBIT 3
FORM OF CERTIFICATE FOR EXCHANGE OR TRANSFER FROM RESTRICTED
GLOBAL NOTE TO UNRESTRICTED GLOBAL NOTE

(exchanges or transfers pursuant to
Section 6.2.2 of the Fiscal Agency Agreement)

[•]

Re: Marks and Spencer plc
U.S. \$800,000,000 aggregate principal amount of 6.250% Notes due 2017 and
7.125% Notes due 2037 (together, the "Notes")

Reference is hereby made to the Fiscal Agency Agreement dated as of 6 December 2007 (the "**Fiscal Agency Agreement**") between Marks and Spencer plc (the "**Issuer**") and Citibank, N.A. London Branch (the "**Fiscal Agent**"). Capitalized terms used but not defined herein shall have the meanings given to them in the Fiscal Agency Agreement.

This letter relates to U.S.\$[•] principal amount of Notes which are held as a beneficial interest in the Restricted Global Note (CUSIP No. [•]) with DTC in the name of [Insert name of DTC participant] (the "**Transferor**"). The Transferor has requested an exchange or transfer of such beneficial interest for an interest in the Unrestricted Global Note (CINS No. [•]).

In connection with such request and in respect of such Notes, the Transferor does hereby certify that such exchange or transfer has been effected in accordance with the transfer restrictions set forth in the Notes and (i) that, with respect to transfers made in reliance on Regulation S under the Securities Act ("**Regulation S**"):

- (1) the offer of the Notes was not made to a person in the United States;
- (2)
 - (A) at the time the buy order was originated, the transferee was outside the United States or the Transferor and any person acting on its behalf reasonably believed that the transferee was outside the United States, or
 - (B) the transaction was executed in, on or through the facilities of a designated offshore securities market and neither the Transferor nor any person acting on our behalf knows that the transaction was pre-arranged with a buyer in the United States;
- (3) no directed selling efforts have been made in contravention of the requirements of Rule 903(b) or 904(b) of Regulation S, as applicable, and
- (4) the transaction is not part of a plan or scheme to evade the registration requirements of the Securities Act;

or (ii) that, with respect to transfers made in reliance on Rule 144 under the Securities Act, the Notes are being transferred in a transaction permitted by Rule 144 under the Securities Act.

This certificate and the statements contained herein are made for your benefit and the benefit of the Issuer and the Initial Purchasers.

[Insert Name of Transferor]

By: _____

Name:

Title:

Dated: _____, 200_

cc: Marks and Spencer plc