

ARTICLE 5 OF COUNCIL REGULATION (EU) NO 833/2014 CONFIRMATION LETTER

To: London Stock Exchange
10 Paternoster Square
London
EC4M 7LS

And: Capital Markets Department
UK Listing Authority
Financial Conduct Authority
25 The North Colonnade
Canary Wharf
London, E14 5HS

6 December 2016

Dear Sirs

Marks and Spencer plc
£300,000,000 3.000 per cent. Notes due 2023
issued under the
£3,,000,000,000 Euro Medium Term Note Programme

Marks and Spencer plc (the **Issuer**) confirms that it does not fall within Articles 5.1 or 5.2 of COUNCIL REGULATION (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (as amended by COUNCIL REGULATION (EU) No. 960/2014 of 8 September 2014, published in the Official Journal of the EU on 12 September 2014).

[Signature page to follow]

[Signature page to the Article 5 Sanctions Confirmation Letter]

Yours faithfully

A handwritten signature in black ink, appearing to read 'Joanna Hawks', written over a dotted line.

Marks and Spencer plc

Joanna Hawks.