TOWERVIEW LLC
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Via Overnight Courier

January 24, 2005

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 2549-0609

Re: File No. 1-14258

Ladies and Gentlemen:

By notice dated January 7, 2005, the Securities and Exchange Commission (the "Commission") has solicited comment on the application (the "Withdrawal Application") of Premier Farnell plc (the "Company") to withdraw its ordinary shares (5 pence each) ("Ordinary Shares"), its $1.35 and 89.2 pence Cumulative Convertible Redeemable Preference Shares (£1 each) ("Preference Shares"), and the American Depository Shares ("ADSs") representing the Ordinary Shares and Preference Shares, from Listing and Registration on the New York Stock Exchange (the "Notice"). The undersigned is a beneficial holder of ADSs representing Preference Shares and, in this letter, is providing its comments to the Commission regarding the Company's Withdrawal Application.

The undersigned believes that the Withdrawal Application is part of an illegal scheme being implemented by the Company to disenfranchise and economically disadvantage U.S. investors who are shareholders of the Company. The Company's U.S. shareholders are the sole target of this scheme.

Based on publicly available information regarding the Company and its shareholders, the Company is required to register its Ordinary Shares and Preference Shares (and the ADSs representing such Shares) pursuant to Section 12(g) of the Securities Exchange Act of 1934 (the "Exchange Act"). In the Company's Withdrawal Application, it acknowledges that its registration obligation under Section 12(g) of the Exchange Act continues even if its Withdrawal Application is granted. Following the filing of the Withdrawal Application, the Company gave notice of an Extraordinary General Meeting ("EGM") of its ordinary shareholders at which it intends to seek approval for a charter amendment that would enable the Company's board to force U.S. investors to sell Ordinary or Preferences Shares to non-U.S. investors so that the Company can evade its Section 12(g) registration obligations. For

your information, a copy of the Company's announcement to its ordinary shareholders advising them of the EGM is attached to this letter.

In 1996, the Company availed itself of the U.S. capital markets to enable it to acquire, by way of merger, a larger U.S. target company (Premier Industrial Corporation). The merger could not have been completed as contemplated, and the Company could not have achieved the strategic objectives from the proposed business combination, without first establishing its ADS program in the U.S. By issuing its ADSs (and the Shares underlying those ADSs) in order to effect this merger, the Company became and remains obligated to afford U.S. investors the basic protections they are entitled to under U.S. securities laws. Nothing in the Company's public disclosure has in any way alerted U.S. investors to the possibility that the Company might have the unilateral right to strip them of their ownership interest in the Preference Shares or Ordinary Shares, neither of which by their terms are redeemable. If anything, the Company's statements at the time of the merger implied that the investment opportunity being presented to U.S. investors was no different from a typical investment in U.S. publicly traded equity securities, which outside of a merger or bankruptcy are not subject to involuntary disposition. In fact, the joint proxy statement/prospectus issued by the Company and the target company in connection with the proposed merger stated cited as a favorable consideration the opportunity being provided to target company shareholders to continue as shareholders of the combined company.

Apparently the proposed charter amendment is the only method the Company could devise to achieve its objectives, even though this amendment may well be in contravention of U.K. law. Although the proposed charter amendments are highly unusual (and perhaps unprecedented), the Company's notice/proxy statement for the EGM offers no information supporting the validity of the proposed amendment under the U.K. Companies Act or other applicable U.K. law. This scheme should not proceed unless the Company demonstrates that U.K. law permits ordinary shareholders to be involuntarily stripped of their ownership interests in this manner. Moreover, since the Company is only seeking the vote of its Ordinary shareholders at the EGM, it should also have to demonstrate why this vote would be sufficient to amend the Company's charter in a way that is adverse to the holders of Preference Shares. If ordinary shareholders are able to modify the rights of other share classes without their consent (which we have no reason to believe is the case), this material information should have been publicly disclosed by the Company.

From a U.S. legal perspective, the Company's actions raise serious compliance issues under the Exchange Act and related regulations governing registration, disclosure, issuer tender offers and going private transactions. The net effect of the Company's scheme is designed to evade these regulatory requirements, while at the same time denying to U.S. investors (and only U.S. investors) the basic protections of the U.S. securities laws and fundamental property rights to which they are entitled. To our knowledge, the Company's periodic reports filed prior to the announcement of this de-registration scheme provide no warning to U.S. investors that they may be subject to the discriminatory deprivation of basic shareholder rights and protections that would result from the implementation of this scheme. After having exploited the U.S. capital markets to acquire a larger U.S. operation with thousands of U.S. investors,

the Company now seeks to exit these markets without according those U.S. investors the basic rights and protections that shareholders in the U.S. are entitled to as a routine matter.

In view of these circumstances, we urge the Commission to deny the Company's Withdrawal Application and to impose additional conditions on the Company's continuing registration obligations under the Exchange Act so as to prevent the Company from implementing a discriminatory and unfair de-registration scheme targeted at its U.S. shareholders.

In accordance with the Commission's Notice, we are submitting our comments in triplicate.

We appreciate the opportunity to comment on this matter.

Very truly yours,

TowerView LLC

By: _____
Name: DANIEL R. TISCH
Title: MANAGING MEMBER

10 January 2005

PREMIER FARNELL PLC

Extraordinary General Meeting

The Company announces that it is today posting to shareholders a circular containing notice of an Extraordinary General Meeting of the company to be held on 9 February 2005.

The circular proposes amendments to Premier Farnell plc's articles of association to enable the Company to terminate its reporting obligations under the US Securities Exchange Act of 1934.

Premier Farnell will only be able to file for de-registration from the SEC once the number of US Shareholders, whether holding directly or through nominees, falls below 300 with respect to each of the Ordinary Shares and the Preference Shares as separate classes. Consequently the circular seeks shareholder approval for a new provision enabling the Board to require Ordinary Shares or Preference Shares which are held by US Shareholders to be sold to non-US persons. If the Board decides to exercise the compulsory transfer power, it expects to apply the power first to those US Shareholders with the smallest holdings of Ordinary or Preference Shares in order to meet this requirement.

Thereafter, to avoid re-commencement of SEC reporting requirements, the Board may require Ordinary and Preference Shares to be sold in order to ensure that, at the beginning of each subsequent financial year, the number of US Shareholders for each class of share remains below 300.

The Company has established that, on the basis of the current numbers and holdings of US Shareholders and the termination of the ADR programme announced on 9 December 2004, only a small number of Ordinary Shares and Preference Shares would have to be sold in order to bring the number of US Shareholders of each class to below 300.

A copy of the circular can be accessed on the Company's website (www.premierfarnell.com) and will shortly be available for inspection at the UK Listing Authority's Document Viewing Facility, which is situated at:

Financial Services Authority
25 The North Colonade
Canary Wharf
London E14 5HS

Tel: +44 (0) 20 7676 1000

- Ends -

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