28 January 2005

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609
U.S.A.

Re: File number 1-14258

Dear Sir

I have been provided with a copy of the comments dated 24 January 2005, submitted by TowerView LLC in response to the Commission's notice, dated 7 January 2005, soliciting comments on Premier Farnell plc's application to withdraw its ordinary shares, preference shares and American depositary shares, or ADSs, representing ordinary shares and preference shares, from listing on the New York Stock Exchange, or NYSE.

I will respond in more detail below to points raised by TowerView, but wanted to highlight a few key issues:

- The Commission's notice seeks comments on Premier Farnell's application to de-list from the NYSE. TowerView's comments confuse this application with a later announcement from the Company regarding a proposed amendment to its Articles of Association.

- TowerView claim that Premier Farnell are seeking to "economically disadvantage" US investors, but provides no substance for this view.

- TowerView refer to statements they claim were made at the time of the transaction in 1996 which led to Premier Farnell's NYSE listing. The Company is not aware of any such statements and TowerView do not provide any information in support of their assertion.

- TowerView's comments on UK company law (while not relevant to the application under review) are incorrect.

In its letter, TowerView expresses its views regarding Premier Farnell's proposed Articles amendments containing compulsory transfer provisions and our stated intention to deregister from the SEC. Although the shareholder circular containing the proposals to which TowerView refers explain Premier Farnell's re-evaluation of both its US listing and SEC registration, Premier Farnell has applied for NYSE delisting independent of any future action it may take to deregister from the SEC. The resolution of the Premier Farnell board to delist the Company's securities from the NYSE, and the Company's application to delist, are not contingent upon whether or not shareholders approve the proposed resolutions or whether or not Premier Farnell ultimately deregisters its shares from SEC registration.

We further wish to confirm that neither in the 1996 proxy statement and prospectus to which TowerView refers nor elsewhere has Premier Farnell given an undertaking or covenant, express or implied, that its ADSs or shares would be forever listed on the NYSE. As discussed in the 1996 document, the deposit agreement governing the American depositary receipt, or ADR, program contains a customary provision allowing Premier Farnell to instruct the Bank of New York, as depositary, to terminate the ADR program by sending a 30-day notice to ADS holders.

As set out in the Company's delisting application, trading of the ADSs has declined considerably since the original NYSE listing. According to Thomson Financial Datastream, the average daily trading volume of the ordinary share ADSs has declined from 70,900 (in the period from their first day of trading on 12 April 1996 to the company's financial year end at 2 February 1997) to 15,400 (in the period from the financial year beginning 2 February 2004 until 29 November 2004). The average daily trading volume of the preference share ADSs measured in the same periods has declined from 84,900 to 800. It is in the Company's best interest, and the interests of its shareholders generally, after nine years of US trading to re-evaluate the Company's US listing and to respond to changed circumstances.

Although the proposed amendments to the Company's Articles of Association are independent of the NYSE delisting, we would like to assure you that Premier Farnell's UK legal advisers have advised the Company that the proposed amendments are fully in accordance with English law. This advice has been confirmed by an opinion received from leading counsel (that is to say, a barrister who has attained the rank of Queen's Counsel specialising in English company law).

The proposed amendments, in fact, follow well-tried and established mechanisms, which have been used for many years by companies in the United Kingdom in relation to foreign ownership restrictions. There are a number of precedents, and we attach to this letter a list of UK companies which, we are aware have now, or in the past, included such a provision in their Articles of Association. These provisions are now being adopted by a number of companies in the United Kingdom to assist them to reduce US shareholdings to the point that they can deregister. We are aware of three other companies who are currently proposing similar changes to their Articles of Association. We should also point out that, under English law, it is perfectly proper for these amendments to be achieved without a separate vote of the preference shares since no amendment is being proposed to the special rights attaching to the preference shares.

We would be very happy to discuss any issues raised in this letter or in the comments submitted by TowerView LLC with you and if you would like to do so please do not hesitate to contact the undersigned.

Yours faithfully,

S J Webb
General Counsel and Company Secretary

Enclosure

UK Companies with Articles of Association containing compulsory transfer provisions in connection with foreign ownership restrictions

British Aerospace plc

British Airways plc

British Energy plc

Rolls-Royce plc

3i Group plc

Second Advance Realisation Company Limited (Guernsey incorporated)