

Mail Stop 4561

May 5, 2008

Robert F. Woods  
Senior Vice President  
and Chief Financial Officer  
IKON Office Solutions, Inc.  
70 Valley Stream Parkway  
Malvern, PA 19355

**Re: IKON Office Solutions, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2007  
Filed November 29, 2007  
File No. 001-05964**

Dear Mr. Woods:

We have reviewed your response letter dated April 24, 2008 in connection with the above-referenced filing and have the following comment. If indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated April 4, 2008.

Form 10-K for the Fiscal Year Ended September 30, 2007

Consolidated Statements of Cash Flows, page 44

1. We note your response to prior comment number 3. The Staff's conclusion not to object to disclosures that do not specifically reference correction of an error, provided a company included disclosures suggested in the 2005 letter you refer to in your response, was based on reclassifications included in a company's next periodic report that included financial statements covering periods ending on or after December 15, 2004. As such, absent persuasive analysis that the error is immaterial under SAB 99, we believe that you should amend your filing to reflect this reclassification as a correction of an error in previously issued financial statements and provide the disclosures pursuant to paragraphs 25 and 26 of SFAS

Robert F. Woods  
IKON Office Solutions, Inc.  
May 5, 2008  
Page 2

154. Also indicate what consideration you have given to the disclosure requirements under Item 4.02 of Form 8-K to report that previously issued financial statements should no longer be relied upon.

\* \* \* \* \*

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comment.

You may contact Jason Niethamer, Staff Accountant, at (202) 551-3855, Melissa Walsh, Senior Staff Accountant, at (202) 551-3224, or me at (202) 551-3730 if you have questions regarding the above comment.

Sincerely,

/s/ Craig Wilson for SGK

Stephen Krikorian  
Accounting Branch Chief