



DIVISION OF
CORPORATION FINANCE

Mail Stop 6010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 25, 2007

Gregory Furness
Chief Financial Officer
Delphax Technologies, Inc.
6100 West 110th Street
Bloomington, Minnesota 55438-2664

RE: Delphax Technologies, Inc.
Form 10-K for the fiscal year ended September 30, 2006
Filed December 29, 2006
File No. 000-10691

Dear Mr. Furness:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief