



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0303

Mail Stop 3628

December 2, 2009

By Facsimile and U.S. Mail

Kathleen A. Weigand  
General Counsel  
Agilysys, Inc.  
28925 Fountain Parkway  
Solon, OH 44139

**Re: Agilysys, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 24, 2009  
File No. 0-05734**

Dear Ms. Weigand:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why a comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Schedule 14A

Since the Board has determined to remain neutral..., page 3

1. We note that you believe a vote on a possible adjournment should serve the interests of the shareholders as a whole. Please revise to further describe, here or in another appropriate section, the reasons for supporting the adjournment proposal.

Certain Voting Procedures at the Special Meeting, page 8

2. Please revise to estimate the number of votes required to approve the First Majority Approval and the Second Majority Approval. Refer to Item 21(a) of Schedule 14A.

Background, page 10

3. We note that Mr. Cueva is a director and a participant in MAK Capital's proxy solicitation. Please describe any arrangements or agreements with the participants, including concerning board representation, if applicable.

Closing Information

Please amend the proxy statement in response to these comments. Clearly and precisely mark the changes to the proxy statement effected by the amendment, as required by Rule 14a-6(h) and Rule 310 of Regulation S-T. We may have further comments upon receipt of your amendment; therefore, please allow adequate time after the filing of the amendment for further staff review.

You should furnish a response letter with the amendment keying your responses to our comment letter and providing any supplemental information we have requested. You should transmit the letter via EDGAR under the label "CORRESP." In the event that you believe that compliance with any of the above comments is inappropriate, provide a basis for such belief to the staff in the response letter.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision.

Kathleen Weigand  
Agilysys, Inc.  
December 2, 2009  
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Please direct any questions to me at (202) 551-3411. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Peggy Kim  
Special Counsel  
Office of Mergers & Acquisitions