



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

May 18, 2010

Kenneth J. Kossin, Jr.
Agilysys, Inc.
28925 Fountain Parkway
Sonon, Ohio 44139

Re: Agilysys, Inc.
Form 10-K for the fiscal year ended March 31, 2009
Filed June 9, 2009
File No. 0-5734

Dear Mr. Kossin:

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