

Mail Stop 3561

January 31, 2008

By Facsimile and U.S. Mail

Mr. A. D. Frazier
Chairman and Chief Executive Officer
Danka Business Systems PLC
11101 Roosevelt Boulevard
St. Petersburg, Florida 33716

**Re: Danka Business Systems PLC
Form 10-K for the Fiscal Year Ended March 31, 2007
Forms 10-Q for the Fiscal Quarters Ended June 30, 2007 and
September 30, 2007
File No. 0-20828**

Dear Mr. Frazier:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief