

**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