

Mail Stop 3561

May 28, 2008

A.D. Frazier
Chief Executive Officer
Danka Business Systems PLC
Masters House
107 Hammersmith Road
London W14 0QH England

**Re: Danka Business Systems PLC
Proxy Statement on Schedule 14A
File No. 0-20828**

Dear Mr. Frazier:

We have completed our review of your Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc via facsimile:

Gary Cullen, Esq.
(312) 407-8504