

Mail Stop 3561

December 24, 2008

A.D. Frazier, Chief Executive Officer  
Danka Business Systems PLC  
111 2<sup>nd</sup> Avenue Northeast  
St. Petersburg, Florida 33701

**Re: Danka Business Systems PLC  
Preliminary Proxy Statement on Schedule 14A, as revised  
Filed October 24, 2008  
File No. 0-20828**

Dear Mr. Frazier:

We have completed our review of your preliminary proxy statement on Schedule 14A and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Gary P. Cullen, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
Via Facsimile