

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 90859 / January 6, 2021

Admin. Proc. File No. 3-19640

In the Matter of  
  
DANKA BUSINESS SYSTEMS PLC,  
  
Respondent.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on January 9, 2020, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Danka Business Systems PLC.<sup>1</sup>

On December 21, 2020, the Division of Enforcement filed a motion requesting that the Commission find Danka Business Systems PLC in default for not filing an answer and that it revoke the registration of each class of its securities based on the record and the allegations in the OIP. The motion included a Declaration of Gina Joyce, which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,<sup>2</sup> service of the OIP was made on Danka Business Systems PLC on January 13, 2020.

As stated in the OIP, the answer of Danka Business Systems PLC was required to be filed within ten days of service of the OIP.<sup>3</sup> As of the date of this order, Danka Business Systems PLC has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Danka Business Systems PLC is ORDERED to SHOW CAUSE by January 21, 2021 why the registration of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding. When a party defaults, the

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<sup>1</sup> *Danka Business Sys. PLC*, Exchange Act Release No. 87922, 2020 WL 108468 (Jan. 9, 2020).

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii).

<sup>3</sup> *Danka Business Sys.*, 2020 WL 108468, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If Danka Business Systems PLC fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registration of its securities may be revoked.<sup>4</sup> Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

The parties' attention is called to the Commission's March 18, 2020 order regarding the filing and service of papers, which provides that, pending further order of the Commission, parties to the extent possible shall submit all filings electronically at [apfilings@sec.gov](mailto:apfilings@sec.gov).<sup>5</sup>

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman  
Secretary

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<sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; *see Danka Business Sys.*, 2020 WL 108468, at \*2 (“If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .”).

<sup>5</sup> *See Pending Administrative Proceedings*, Exchange Act Release No. 88415, <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.