



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

January 29, 2010

By U.S. Mail

Mr. Allen Kahn
Chief Financial Officer
Concierge Technologies, Inc.
3615 Superior Ave, Suite 3100A
Cleveland, OH 44114

**RE: Concierge Technologies, Inc.
Form 10-K for Fiscal Year Ended June 30, 2009
Filed October 13, 2009
File No. 0-29913**

Dear Mr. Khan:

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

Sincerely,

Andrew Mew
Accounting Branch Chief