



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

**Mail Stop 4561**

December 8, 2009

Robert R. Kauffman  
Chief Executive Officer  
Alanco Technologies, Inc.  
15575 North 83rd Way, Suite 3  
Scottsdale, AZ 85260

**Re: Alanco Technologies, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 1, 2009  
File No. 000-09347**

Dear Mr. Kaufman:

This is to advise you that we have limited our review of the above filing to the matters addressed in the comments below. After reviewing your response, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Proposal No. 2, page 14

1. We note your statement that the proposal will be implemented only if necessary and prudent. Revise your disclosure to state what factors the board will consider in making a determination that implementation is necessary and prudent. In addition, please clarify the period of time that the authorization to implement the proposal will last. If there is not an immediate plan to implement the proposal, discuss the termination date for the authorization.

2. Please tell us whether you presently have any plans, proposals or arrangements to issue any of the newly available authorized shares of Class A Common Stock. If you do not, please disclose under proposal two that you have no such plans, proposals, or arrangements, written or otherwise, at this time to issue any of the additional authorized shares.

\* \* \* \*

As appropriate, please amend your filing and respond to these comments within 10 business days. You should provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Exchange Act and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Robert R. Kauffman  
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Please direct any questions or comments to Michael F. Johnson at (202) 551-3477 or to the undersigned at (202) 551-3457. You may also contact the Assistant Director, Barbara C. Jacobs, if you thereafter have any other questions.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile: (480) 607-1515  
Robert R. Kauffan