



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

Mail Stop 4561

December 10, 2009

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

**Re: Alanco Technologies, Inc.
Preliminary Revised Proxy Statement on Schedule 14A
Filed December 9, 2009
File No. 000-09347**

Dear Mr. Kaufman:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

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