

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: <u>Via facsimile: (480) 607-1515</u>

Robert R. Kauffman