



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2011

Via Facsimile

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

**Re: Alanco Technologies, Inc.  
Definitive Proxy Statement on Schedule 14A  
Filed April 11, 2011  
File No. 000-09347**

Dear Mr. Kauffman:

We have reviewed your filing and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel