

## 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