



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

August 10, 2009

Michael Henighan
Chief Financial Officer
Alpha Innotech Corp.
2401 Merced St.
San Leandro, CA 94577

**Re: Alpha Innotech Corp.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 27, 2009
File No. 001-14257**

Dear Mr. Henighan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief