



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