



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2022

Edward Vakser  
Chief Executive Officer  
AURI INC  
1712 Pioneer Avenue, Suite 500  
Cheyenne, Wyoming 82001

**Re: AURI INC**  
**Registration Statement on Form 1-A**  
**Filed March 15, 2022**  
**File No. 024-11830**

Dear Mr. Vakser:

We have reviewed your offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Form 1-A filed on March 15, 2022

Financial Statements, page 37

1. Please update your financial statements in accordance with subparagraph (a) of Part F/S on Form 1-A.

We will consider qualifying your offering statement at your request. In connection with your request, please confirm in writing that at least one state has advised you that it is prepared to qualify or register your offering. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Edward Vakser  
AURI INC  
March 29, 2022  
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Please contact Erin Donahue at 202-551-6001 or Geoffrey Kruczek at 202-551-3641 at with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Jonathan D. Leinwand