



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

December 31, 2009

Via U.S. Mail

Mr. Ian McBean
Chief Executive Officer
Auror Capital Corporation
39555 Orchard Hill Place, Suite 600
Novi, MI 48375

**Re: Auror Capital Corporation
Preliminary Revised Information Statement
Filed December 22, 2009
File No. 0-52664**

Dear Mr. McBean:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Via Facsimile

Gregg E. Jaclin, Esq.
(732) 577-1188