



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2011

Mr. Harald Weisshaupt  
Chief Executive Officer  
AuraSound, Inc.  
2850 Red Hill Avenue, Suite 100,  
Santa Ana, California 92705

**Re:    AuraSound, Inc.  
     Preliminary Information Statement on Schedule 14C  
     Filed December 9, 2010 as Revised March 8, 2011  
     File No. 000-51543**

Dear Mr. Weisshaupt:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Celeste Murphy for  
Larry Spigel  
Assistant Director

cc:    Via facsimile to (949) 419-1202  
     Aman Singha, Esq.