



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2011

**VIA US MAIL AND FAX (949) 435-2149**

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

**Re:    AuraSound, Inc.  
      Form 10-K for the Fiscal Year Ended June 30, 2010  
      Filed September 28, 2010  
      File No. 0-51543**

Dear Mr. Weisshaupt:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Larry Spigel  
Assistant Director