



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

September 4, 2009

Melvin Gagerman
Chief Financial Officer
Aura Systems, Inc.
2330 Utah Avenue.
El Segundo, California 90245

Re: Aura Systems, Inc.
Form 10-K for the fiscal year ended February 28, 2009
Filed June 15, 2009
Form 10-K for the fiscal year ended February 29, 2008
Filed June 13, 2008
File No. 000-17249

Dear Mr. Gagerman:

We have completed our reviews of your Forms 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant