



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2011

Mr. Melvin Gagerman  
Chief Executive Officer  
Aura Systems, Inc.  
1310 E. Grand Ave.  
El Segundo, CA 90245

**Re:    Aura Systems, Inc.**  
**Form 10-K for the fiscal year ended February 28, 2010**  
**Filed June 15, 2010**  
**File No. 000-17249**

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

Sincerely,

Brian Cascio  
Accounting Branch Chief