

August 15, 2008

Christopher Cox, Chairman
U.S. Securities and Exchange Commission
450 Fifth Street, NW
Washington DC 20549-0609

via First Class Mail Delivery Confirmation

Re: Update to SECAURHBDreq1sup.pdf (“R1S”) concerning Aural Inc.

Dear Mr. Cox:

References to criminal statutes of the United States Code in the above referenced document identified the wrong section numbers for Title 18 USC **§2 Principals**, **§3 Accessory after the fact**, and **§4 Misprision of felony**. I doubt that such typographic errors could have interfered with the Commission's efforts with respect to my letters originating at the request of an SEC Associate Regional Director. In order to give the Commission every opportunity to review the fundamental issues and avoid its own embarrassment, enclosed please find a corrected copy of the R1S document of November 13, 2007. Erroneous mention of 1002, 1003, and 1004 have been replaced with correct section numbers 2, 3, and 4. There was also a minor edit to the included chart entry which mentioned SEC employee **Salvador P. Neri**.

I am surprised that enforcement action has not yet been publicized regarding the surreptitious takeover and liquidation of a registrant by and for the benefit of a massive hedge fund. Perhaps spawned criminal investigations are appropriately enlarging the task and causing delay. In any event, please consider my voluntary decision against publicizing R1S and the lack of SEC action to be expired.

By the way, a simple computer program (a few lines of code) could easily create a real time web page which displays delinquencies in Periodic Reports. Taxpayers can only wonder the amount of money currently expended on such task with such indefensible results.

Very truly yours,

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cc: Linda Chatman Thomsen via email
 Marc J. Fagel via email
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SECAURCABsen3.pdf