

Mail Stop 4561

July 29, 2008

Anthony N. LaPine, Chief Executive Officer
Semotus Solutions, Inc.
718 University Ave., Suite 202
Los Gatos, CA 95032

Re: Semotus Solutions, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed July 25, 2008
File No. 001-15569

Dear Mr. LaPine:

We have completed our review of your revised filing and response letter, and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (408) 904-7699
Tali Durant, Esq.