

Mail Stop 4561

December 27, 2007

William W. Smith, Jr.
Chairman of the Board, President
and Chief Executive Officer
Smith Micro Software, Inc.
51 Columbia, Suite 200
Aliso Viego, California 92656
(949) 362-5800

Re: Smith Micro Software, Inc. (File No. 000-26536)
Form 10-K for the Fiscal Year Ended December 31, 2006
Form 10-Q for the Quarterly Period Ended June 30, 2007

Dear Mr. Smith,

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Stephen Krikorian
Accounting Branch Chief