

Mail Stop 4561

July 13, 2009

William W. Smith, Jr.
President and Chief Executive Officer
Smith Micro Software, Inc.
51 Columbia, Suite 200
Aliso Viejo, California 92656

**Re: Smith Micro Software, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed on March 10, 2009
Form 10-K/A for the fiscal year ended December 31, 2008
Filed on April 29, 2009**

Dear Mr. Smith:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Matthew Crispino
Staff Attorney

cc: Via facsimile at (213) 457-8080
Allen Z. Sussman
Reed Smith LLP