



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2018

William W. Smith  
Chief Executive Officer  
Smith Micro Software, Inc.  
51 Columbia  
Aliso Viejo, CA 92656

**Re: Smith Micro Software, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 17, 2018**  
**File No. 333-226918**

Dear Mr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Brian Novosel, Esq.