



DIVISION OF  
CORPORATION FINANCE

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

May 12, 2020

Timothy C. Huffmyer  
Chief Financial Officer  
Smith Micro Software, Inc.  
120 Vantis, Suite 350  
Aliso Viejo, CA 92656

**Re: Smith Micro Software, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 7, 2020**  
**File No. 333-238053**

Dear Mr. Huffmyer:

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.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brian Novosel, Esq.