



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2021

Timothy C. Huffmyer  
Vice President and Chief Financial Officer  
Smith Micro Software, Inc.  
5800 Corporate Drive  
Pittsburgh, PA 15237

**Re: Smith Micro Software, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 25, 2021**  
**File No. 333-257405**

Dear Mr. Huffmyer:

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

Please refer to Rules 460 and 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 Katherine Wray, Staff Attorney, at 202-551-3483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brian Novosel