

SEMLER SCIENTIFIC, INC.  
2330 NW Everett St  
Portland, OR 97210

February 11, 2014

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Attention: Amanda Ravitz, Assistant Director

**Re: Semler Scientific, Inc. – Request for Acceleration  
Registration Statement on Form S-1  
File No. 333-192362**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Semler Scientific, Inc. (the “Registrant”) hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-192362) as amended (the “Registration Statement”), so that it may become effective at 5:00 p.m. Eastern Daylight Time on **February 13, 2014**, or as soon thereafter as practicable. Under separate cover, you will receive a letter from the managing underwriter of the proposed offering joining in the Registrant’s request for acceleration of the effectiveness of the Registration Statement.

The Registrant hereby authorizes each of Yvan-Claude Pierre, Esq. and Marianne Sarrazin, Esq. of Reed Smith LLP, attorneys for the Registrant, to orally modify or withdraw this request for acceleration.

The Registrant hereby acknowledges that:

- i. should the Securities and Exchange Commission (the “Commission”) or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- ii. the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- iii. the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The Registrant requests that it be notified of such effectiveness by a telephone call to Mr. Pierre at (212) 549-0378 or, in his absence, Ms. Sarrazin at (415) 659-5936.

**SEMLER SCIENTIFIC, INC.**

By: /s/ Douglas Murphy-Chutorian  
Douglas Murphy-Chutorian, M.D.  
Chief Executive Officer

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**AEGIS CAPITAL CORP.**  
810 Seventh Avenue, 18<sup>th</sup> Floor  
New York, New York 10019

February 11, 2014

**VIA EDGAR**

Division of Corporation Finance  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Amanda Ravitz, Assistant Director

Re: Semler Scientific, Inc.  
Registration Statement on Form S-1  
(File No. 333-192362)

Dear Ms. Ravitz:

Acting on behalf of the several underwriters, we hereby join in the request of Semler Scientific, Inc. that the effective date of the above-captioned Registration Statement be accelerated so that it will become effective at 5:00 p.m., Eastern Time, on February 13, 2014, or as soon thereafter as practicable.

Pursuant to Rule 461 of the General Rules and Regulations of the Securities and Exchange Commission under the Securities Act of 1933, as amended, we, acting on behalf of the several underwriters, wish to advise you that, between January 24, 2014 and February 10, 2014, we distributed approximately 650 copies of the Preliminary Prospectus dated January 24, 2014.

We confirm that we are aware of our obligations under the Securities Act of 1933, as amended, and that we have and will comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, with respect to the distribution of Prospectuses. We have been informed by the other underwriters and dealers participating in the distribution of this offering that such persons have and will comply with Rule 15c2-8 with respect to the distribution of Prospectuses.

Very Truly Yours,

**By: AEGIS CAPITAL CORPORATION**

By: /s/ Sam Guidetti

Name: Sam Guidetti

Title: Chief Compliance Officer

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