



DIVISION OF  
CORPORATION FINANCE

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

April 18, 2025

Douglas Murphy-Chutorian, M.D.  
Chief Executive Officer  
Semler Scientific, Inc.  
2340-2348 Walsh Ave, Suite 2344  
Santa Clara, California 95051

**Re: Semler Scientific, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 15, 2025**  
**File No. 333-286559**

Dear Douglas Murphy-Chutorian M.D.:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Marianne Sarrazin, Esq.