

Quarterly Report
September 30, 2015

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2015 Q3 Chairman Letter

Our Q3 was solid following an exceptional Q2 with total sales up 5% over Q2 2014. K-12 was up 7% despite an $800K transaction planned for Q3 booking in Q2 and having to surpass a number of large transactions closing in Q3 2014. Consumer had another strong quarter and was up 18%. Year to date total sales are up 4%, with K-12 up 5% year to date. K-12 new business sales through the first three quarters are up 13%. We closed two transactions over $500K in Q3. K-12 Renewals were improved, with sales up 16%.

As evidenced by these solid sales results, our lead generation engine is showing growing demand in Q3 with K-12 leads up 27% and Consumer leads up 14%. In our Clinical segment, year to date new account creation is up 53% and new certified providers have increased 92%. These important factors demonstrate growing demand for our solutions.

Our Product Development team also continues to make excellent progress, releasing a new Mass Update tool. This feature in MySciLearn allows districts and schools to automate the mass movement of students at the beginning of a new school year as well as at the semester break. This team has also made solid progress in moving Reading Assistant to the iPad®. I continue to be very pleased with the skill and drive of this team in applying advances in technology to assist our customers and prospects in accessing new ways to deliver our solutions as well as simplifying their use.

Our business is gaining momentum as demonstrated in the trend in our results improving from a 32% sales decline in 2012, to a 25% decline in 2013, to a 7% decline in 2014, to a 4% increase through three quarters of 2015. Equally important, and because of our scrappy culture, we are gaining momentum while continuing to reduce spending, with an 11% reduction in expenses year to date. This has produced a 130% increase in operating income and a 135% improvement in cash flow generated by operations. While we have not finished the year, we are gaining momentum, which is critical in turning any organization or endeavor. Our employees are small in number but powerful in their pursuit of our important work.

Our four business segments continue to be focused on Special Education, RTI Tier 3, and English Language Learning (ELL) markets. This focus has aligned our strategic and operational execution allowing us to improve the use and commitment of lean resources to growing awareness and purchase of our unique, neuroscience-based solutions.

We released our first ever free pilot program in Q3, targeted at acquiring new districts and schools as a new school year is initiated. This has been one of our most successfully planned and executed campaigns as evidenced by the over 250 new prospects who signed-up to try our solution over a 4-month time period. This will allow K-12 educators to observe the power of Fast ForWord to quickly impact students' academic performance as well as their behavior. We anticipate this trial program to further grow our 2016 pipeline, producing high quality leads for our sales organization.

We are also thrilled to announce that we were awarded a competitive bid to provide the State of Arizona a pilot project for a technology-based ELL solution to serve English Language Learners across the state. This is a significant win against large competitors in the K-12 educational software arena. Additionally, Arizona is one of the five states with the largest ELL populations.

The U.S. K-12 funding environment continues to improve for most states, and federal funding is stable. We are keeping a close eye on the re-authorization of ESEA at the federal level since this is a major funding source for our interventions. This improved environment is evident in our pipelines, which continue to be solid with improving quality as our sales organization matures and our marketing programs continue to be focused in Special Education, RTI 3, and ELL. Additionally, our message of FAST and ENDURING results seems to be gaining traction because of its uniqueness and the exceptional research that allows us to make this claim. We are also gaining traction in a third dimension of this message, poverty. There are a tremendous number of neuroscience research studies gaining national attention on the impact of poverty on the brain. We are finding that educational leaders and teachers are very interested in examining our solution in the context of poverty and how this helps the students close the achievement gap rapidly by quickly improving foundational cognitive skills.

We are also excited to announce a new partnership with Eric Jensen Learning. Dr. Eric Jensen is a very strong voice amongst teachers and educational leaders on the importance of neuroplasticity in improving student performance. Dr. Jensen is a highly sought after presenter, speaking annually to numerous educational groups. He has written a number of books, including "Teaching with Poverty in Mind." In this book, Dr. Jensen effectively conveys the impact of poverty on the brain but then provides a compelling road map for how teachers and educational leaders can reach these students to provide a path out of poverty. We, of course, our pleased that Dr. Jensen calls out many of the research studies about our solution as well as citing Fast ForWord as a great example of applying neuroscience research in a practical application for teachers to use in the classroom. We are already receiving calls from customers and the broader educational market asking about Dr. Jensen's availability. Along with Dr. Jensen, we believe we can continue to raise awareness about the power and necessity of neuroplasticity in reaching students who struggle the most.

Our Private Provider (Clinical) segment continues to add new certified providers along with increased purchasing from exceeding providers. Sales are up 10% year to date over 2014. We expect to realize continued growth in this segment for the full year.

Our International segment has softened due to the instability in Turkey impacting one of our largest partners. Despite a tough global market, we continue to add new partners and see growing potential for 2016 among many of our partners. We are working hard to find a way to produce a little growth from this segment in 2015. Regardless, we have terrific partners carrying our unique solutions around the world. We also are taking the learnings from our Asian and other partners in serving the English Language Learning market and bringing these proven practices back into the US ELL market segment.

The MySciLearn platform is continuing to scale beautifully and delivering consistent, reliable access to our learning innovations anywhere, anytime. Today, more than 2.5 million learners have used Scientific Learning software solutions, and since the introduction of MySciLearn in late 2011, over 450,000 learners have used our solutions online.

In 2015, our operating plan continues to focus on the students who are not prepared to fully participate in a rigorous academic environment. These are primarily students with specific learning disabilities, RTI 3, English Language Learners, and children of poverty. Our solutions produce fast and enduring results among the students most in need of help. Additionally, our non-K-12 segments (Consumer, Clinical, and International) are focused on these same learners producing important alignment across each of our target market segments. We continue to make solid progress in executing our 2015 operational plan, aligning our resources and teams to execute this focus. These tactics are getting our K-12 business back on a growth trajectory. Our plan, enhanced by the free trial program, is to enter new districts focusing on students with the greatest need, proving the efficacy of our solution, and then expanding. As a result, we continue to anticipate our K-12 business to achieve modest growth for the full year. This modest growth, as well as continued growth in our non-K-12 segments, should produce positive operating cash flow for the year putting us in a much stronger financial position as we enter 2016. Additionally, I applaud the scrappy culture that our teams have built. This culture is focused on getting more from each dollar spent plus eliminating spending that is not essential. As evidence of the effectiveness of the culture, we have grown our sales by 4% for the first three quarters, without having to spend additional dollars and, in fact, reducing our operating expenses and cost of products by 11% over the first three quarters, as compared to 2014.

Financial Highlights:

- Booked sales for the Third Quarter of 2015 were $6.5 million compared to $6.2 million in the Third Quarter of 2014.
    - K-12 booked sales were $5.7 million for the Third Quarter of 2015, an increase of 7% as compared to the Third Quarter of 2014. The overall increase in sales is mostly attributed to the execution of large deals by our field sales team along with improved renewal sales activity. New business sales, excluding large deals were up 13% over the Third Quarter of 2014. We continue to anticipate a return to modest growth in K-12 this year.

    - Non-K-12 booked sales declined 9% for the Third Quarter of 2015 as compared to the Third Quarter of 2014 but are still demonstrating growth year to date of 2%. The decline for the quarter is due to the pull forward of sales in the Clinical segment into Q2 from successful promotions and the decline in one International Value Added Reseller in Turkey.

- Revenue increased for the Third Quarter of 2015 by 28% as compared to the Third Quarter of 2014, due to the recognition of license revenue for two large deals (deals greater than $250K) booked in the Second Quarter and a conversion of a large subscription license renewal to perpetual licenses, with immediate revenue recognition.

- Operating income in the Third Quarter of 2015 was $1.6 million, compared to operating income of $0.2 million in the Third Quarter of 2014, driven primarily by the increase in revenue along with continued expense savings.

- We finished the quarter with $2.8 million in cash, up significantly from plan thanks to the refinancing of our subordinated debt earlier in the year and solid expense management from our teams across the business. Our year to date cash flow from operations is $0.3 million, a $1.3 million improvement from the same period in 2014.

We remain convinced that Scientific Learning has the necessary ingredients for success. We have a suite of unique, patented learning innovations that produce fast and lasting results. These solutions are delivered on our robust on-demand platform anytime, anywhere, including the Chrome platform along with the iPad® as other delivery options. We are leveraging technology to help educational leaders deliver better results, coupled with science and proven research to reach those student most in need. We are serving markets with urgent need and growing accountability requirements. We have talented, dedicated employees committed to our important work. We have significantly reduced and aligned our cost structures to fit our transformation of the business model. Customer satisfaction is up, and more students each day are accessing our solutions on mobile technology as well as using more flexible protocols. We continue taking the necessary action to strengthen our balance sheet. We are gaining momentum and remain optimistic about the future.

Attached to this letter are our financial statements for the period ending September 30, 2015 as well as the disclosures according to the OTC Disclosure guidelines.

Your continued interest and support is most appreciated.

Robert C. Bowen
Chairman and Chief Executive Officer

Forward-Looking Statements

This letter contains forward-looking statements. Such statements are subject to substantial risks and uncertainties. Actual events or results may differ materially as a result of many factors, including but not limited to: anticipated future sales and financial results, general economic and financial conditions (including current adverse conditions in government budgets and the general economy); availability of funding to purchase the Company's products and generally available to schools, including the amount and duration of federal and state funding; the acceptance of new products and product changes in existing and new markets; acceptance of subscription and other recurring offerings; seasonality and sales cycles in Scientific Learning's markets; competition; the extent to which the Company's development, marketing, sales and implementation strategies are successful; personnel changes; the Company's ability to continue to demonstrate the efficacy of its products; pipeline growth anticipated from the Company’s free trial program; potential results from the Company’s win of the Arizona state-wide pilot program bid; and the potential impact of our partnership with Eric Jensen. The Company disclaims any obligation to update information contained in these forward-looking statements, whether as a result of new information, future events, or otherwise.

SCIENTIFIC LEARNING CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS
(In thousands, except share and per share data)
(Unaudited)

	September 30, 2015	December 31, 2014
Assets		
Current assets:		
Cash and cash equivalents	$ 2,828	$ 2,032
Accounts receivable, net of allowance for doubtful accounts of $39 and $21, respectively	3,335	1,831
Prepaid expense and other current assets	406	1,097
Total current assets	6,569	4,960
Property and equipment, net	510	465
Other assets	163	33
Total assets	$ 7,242	$ 5,458
Liabilities and stockholders' deficit		
Current liabilities:		
Accounts payable	$ 312	$ 257
Accrued liabilities	1,325	1,399
Deferred revenue	8,233	7,873
Total current liabilities	9,870	9,529
Deferred revenue, net of current	306	363
Subordinated debt	4,804	4,092
Warrant liability	1,414	226
Other liabilities	82	107
Total liabilities	16,476	14,317
Commitments and contingencies (see Note 9 to the consolidated financial statements)		
Stockholders' deficit:		
Common stock $0.001 par value: 40,000,000 authorized, 24,327,060 and 24,068,870 shares issued and outstanding as of September 30, 2015 and December 31, 2014, respectively, and additional paid-in capital	97,196	97,002
Accumulated deficit	(106,423)	(105,857)
Accumulated other comprehensive loss	(7)	(4)
Total stockholders' deficit	(9,234)	(8,859)
Total liabilities and stockholders' deficit	$ 7,242	$ 5,458

See accompanying notes to consolidated financial statements.

SCIENTIFIC LEARNING CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(In thousands, except per share data)
(Unaudited)

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2015	**2014**	**2015**	**2014**
Revenues:				
Subscription	$ 1,958	$ 1,542	$ 5,398	$ 4,964
License	2,214	956	2,751	2,282
Service and support	1,654	2,045	5,243	7,109
Total revenues	5,826	4,543	13,392	14,355
Cost of revenues:				
Cost of subscription	217	273	640	813
Cost of license	33	32	88	87
Cost of service and support	612	671	1,830	2,156
Total cost of revenues	862	976	2,558	3,056
Gross profit	4,964	3,567	10,834	11,299
Operating expenses:				
Sales and marketing	1,764	1,845	5,408	6,204
Research and development	595	613	1,750	1,752
General and administrative	1,005	950	2,699	2,918
Total operating expenses	3,364	3,408	9,857	10,874
Operating income (loss)	1,600	159	977	425
Interest and other income (expense), net	(963)	(496)	(1,538)	600
Income (loss) before provision for income tax	637	(337)	(561)	1,025
Provision (benefit) for income taxes	-	2	5	12
Net income (loss)	$ 637	$ (339)	$ (566)	$ 1,013
Net income (loss) per share:				
Basic	$ 0.03	$ (0.01)	$ (0.02)	$ 0.04
Diluted	$ 0.03	$ (0.01)	$ (0.02)	$ 0.04
Weighted average shares used in computing net income (loss) per share:				
Basic weighted average shares outstanding	24,312	23,708	24,138	23,741
Diluted weighted average shares outstanding	24,397	23,708	24,138	23,751

See accompanying notes to consolidated financial statements.

SCIENTIFIC LEARNING CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)
(In thousands)
(Unaudited)

	Three Months Ended September		Nine Months Ended September 30,	
	2015	2014	2015	2014
Net income (loss)	$ 637	$ (339)	$ (566)	$ 1,013
Other comprehensive loss:				
Foreign currency translation adjustments, net of tax	(3)	-	(3)	-
Comprehensive income (loss)	$ 634	$ (339)	$ (569)	$ 1,013

See accompanying notes to consolidated financial statements.

SCIENTIFIC LEARNING CORPORATION
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
(In thousands)
(Unaudited)

	Nine Months Ended September 30, 2015	2014
Operating Activities:		
Net income (loss)	$ (566)	$ 1,013
Adjustments to reconcile net loss to cash used in operating activities:		
Depreciation and amortization	260	642
Stock based compensation expense	195	266
Paid-in-kind interest expense	-	151
Amortization of debt discount and deferred debt issuance cost	187	305
Increase (decrease) in fair value of warrant	926	(7)
Gain on sale of patents	-	(1,337)
Changes in operating assets and liabilities:		
Accounts receivable	(1,504)	(700)
Prepaid expenses and other current assets	662	201
Other assets	(100)	169
Accounts payable	55	(91)
Accrued liabilities	(73)	(380)
Deferred revenue	303	(1,225)
Other liabilities	(16)	53
Net cash generated by (used in) operating activities	329	(940)
Investing Activities:		
Purchases of property and equipment and additions to capitalized software	(297)	(210)
Net proceeds from patent sale	-	1,337
Net cash provided by (used in) investing activities	(297)	1,127
Financing Activities:		
Borrowings under bank line of credit	232	-
Repayment of borrowings under bank line of credit	(232)	-
Repayment of borrowings under subordinated debt	(4,177)	(1,000)
Payments under capital lease	(9)	-
Proceeds from exercise of options and employee stock purchase plan	-	8
Proceeds from issuance of subordinated debt	5,000	-
Debt issuance cost	(47)	-
Net settlement of common stock	-	(1)
Net cash provided by (used in) financing activities	767	(993)
Effect of exchange rate changes on cash and cash equivalents	(3)	-
Increase (decrease) in cash and cash equivalents	796	(806)
Cash and cash equivalents at beginning of period	2,032	2,638
Cash and cash equivalents at end of period	$ 2,828	$ 1,832
Supplemental disclosure of cash flow information		
Cash paid for income taxes	$ 7	$ 5
Cash paid for interest	$ 420	$ 195
Non-cash financing activities		
Capital Lease	$ 30	$ -
Fair value of common stock warrants issued in connection with subordinated debt financing	$ 261	$ -

See accompanying notes to consolidated financial statements.

Notes to Unaudited Condensed Consolidated Financial Statements

1. Summary of Significant Accounting Policies

Description of Business

Scientific Learning Corporation (the "Company") develops, distributes and licenses technology that accelerates learning by improving the processing efficiency of the brain.

The Company's patented products build learning capacity by rigorously and systematically applying neuroscience-based learning principles to improve the fundamental cognitive skills required to read and learn. To facilitate the use of the Company's products, the Company offers a variety of on-site and remote professional and technical services, as well as phone, email and web-based support. The Company sells primarily to K-12 schools in the United States through a direct sales force.

All of the Company's activities are in one operating segment.

The Company was incorporated in 1995 in the State of California and was reincorporated in 1997 in the State of Delaware.

Basis of Presentation and Liquidity

The Company's cash and cash equivalents were $2.8 million at September 30, 2015, compared to cash and cash equivalents of $2.0 million at December 31, 2014. In the first nine months of 2015, the Company has generated $0.3 million in cash from operations, compared to the use of $0.9 million in cash from operations in the first nine months of 2014.

During the next twelve months, the Company expects to continue to fund its operations primarily from its current cash balances, proceeds from the most recent subordinated debt re-financing and cash borrowings available under its credit line with Bridge Bank.

On April 6, 2015, the company re-financed its subordinated debt, and issued $5.0 million of subordinated debt securities and warrants to purchase an aggregate of 3,000,000 shares of the Company's common stock at an initial exercise price of $0.14 per share, to a group of its current investors and one new investor. The new subordinated debt proceeds were used for the repayment of outstanding subordinated debt, working capital and general corporate purposes. See Note 5 to the consolidated financial statements. On April 6, 2015, the Company renewed its Business Financing Agreement with Bridge Bank. See Note 6 to the consolidated financial statements

The Company expects that its cash balances, proceeds from the most recent subordinated debt re-financing and cash borrowings from its line of credit will be sufficient to fund the Company's operating requirements through the next twelve months. However, funding the Company's operations in this manner will require it to achieve certain levels of booked sales and cash collections and maintain its current expense level. The Company cannot, however, be certain that it will achieve its forecasted booked sales or cash collections or be able to maintain its current expense level. If the Company is unable to achieve the needed levels of booked sales and cash collections, it expects to further reduce its expenses. Reducing expenses substantially below current levels could have a negative impact on the Company's future growth potential. In addition, the Company may be required to sell assets, issue additional equity securities or incur additional debt. The Company may not be able to accomplish any of these alternatives.

As of September 30, 2015, the Company had a zero balance on its line of credit.

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United Sates ("U.S. GAAP"), requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements as well as the reported amounts of revenues and expenses during the periods presented. To the extent that there are material differences between these estimates and actual results, the Company's financial statements could be affected.

Principles of consolidation and basis of presentation

The consolidated financial statements include the accounts of the Company and its wholly owned subsidiary in Shanghai, China. All significant intercompany balances and transactions have been eliminated in consolidation.

Interim Financial Information

The interim consolidated financial information as of September 30, 2015 and for the nine months ended September 30, 2015 and 2014 is unaudited, and includes all necessary adjustments, which consisted only of normal recurring adjustments, for a fair presentation of the Company's financial position at such dates and the Company's results of operations and cash flows for those periods. The balance sheet as of December 31, 2014 has been derived from audited consolidated financial statements at that date but does not include all of the information and notes required by generally accepted accounting principles ("GAAP") for annual financial statements. In addition, the results of operations for the nine months ended September 30, 2015 are not necessarily indicative of the results for the entire year ending December 31, 2015, or for any other period.

These unaudited, condensed consolidated financial statements and notes should be read in conjunction with the Company's audited consolidated financial statements and notes thereto contained in the Company's Annual Report for the year ended December 31, 2014, filed with the OTC Markets.

Income Statement significant fluctuations

License revenue increased for the three months ended September 30, 2015 by $1.3 million or 132% as compared to the three months ended September 30, 2014, driven by the recognition of license revenue of two large deals (deals greater than $250K) that were booked in the previous quarter, three months ended June 30, 2015. During the three months ended June 30, 2015 the company booked two large deals totaling $1.2 million, of which $0.7 million was perpetual license revenue and deferred the perpetual license revenue associated with these deals until the customer's support and maintenance contract started in early July. This deferral and subsequent recognition is consistent with the company's prior accounting treatment and with ASC 985-605 revenue recognition rules..

Interest and Other Income (expense), net for the three months ended September 30, 2015 decreased $0.5 million compared to the three months ended September 30, 2014, driven primarily from the change in warrant value of $0.7 million expensed in the three months ended September 30, 2015. This is a result of the change in fair value of the warrants. See Note 3 to the consolidated financial statements.

Interest and Other Income (expense), net for the nine months ended September 30, 2015 decreased $2.1 million as compared to the nine months ended September 30, 2014, driven primarily from the $1.3 million sale of patents and increase warrant valuation expense

Critical Accounting Policies

In the ordinary course of business, we make a number of estimates and assumptions relating to the reporting of the Company's results of operations and financial position in the preparation of our condensed consolidated financial statements in conformity with GAAP. We included in our 2014 Annual Report discussion of our critical accounting policies that are particularly important to the presentation of the Company's financial position and results of operations and that require the use of our management's judgment. We have made no material changes to any of the critical accounting policies discussed in our 2014 Annual Report through September 30, 2015.

Net Income (loss) per Share

Basic net income (loss) per share is computed using the weighted-average number of common shares outstanding during the period. Diluted net income (loss) per share reflects the potential dilution of securities by adding common stock equivalents (computed using the treasury stock method) to the weighted-average number of common shares outstanding during the period, if dilutive.

For the three months ended September 30, 2015, stock options exercisable for 4,000 shares of common stock along with common stock equivalents for the common stock warrants exercisable for 3 million shares of common stock were included from the calculation of diluted net income per share because their exercise price was below the average market price for the quarter.

For the nine months ended September 30, 2015, stock options exercisable for 2.4 million shares of common stock along with common stock warrants exercisable for 7.4 million shares of common stock were excluded from the calculation of diluted net loss per share because their effect is anti-dilutive.

Recent Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606*). This new standard will replace most existing U.S. GAAP guidance on this topic. The new revenue recognition standard provides a unified model to determine when and how revenue is recognized. The core principle is that a company should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration for which the entity expects to be entitled in exchange for those goods or services. This guidance will be effective for the Company beginning January 1, 2018 and can be applied either retrospectively to each period presented or as a cumulative-effect adjustment as of the date of adoption. The Company is evaluating the impact of adopting this new accounting standard on its financial statements and has not selected a transition method.

In January 2015, the FASB issued ASU No. 2015-01, *Income Statement - Extraordinary and Unusual Items (Subtopic 225-20): Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items.* The new guidance eliminates the separate presentation of extraordinary items, net of tax and the related earnings per share, but does not affect the requirement to disclose material items that are unusual in nature or infrequently occurring. The ASU applies to all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. Entities have the option to apply the new guidance prospectively or retrospectively, and can choose early adoption. The Company is currently assessing the impact of the adoption of this guidance on the consolidated financial statements.

In April 2015, the FASB issued ASU No. 2015-03, *Interest - Imputation of Interest (Subtopic 835-30) – Simplifying the Presentation of Debt Issuance Costs.* ASU 2015-03 simplifies the presentation of debt issuance costs by requiring that debt issuance costs related to a recognized debt liability be presented in the balance sheet as a direct reduction from the carrying amount of that debt liability, consistent with debt discounts. The recognition and measurement guidance for debt issuance costs are not affected by this ASU. The amendments in this ASU are effective for financial statements issued for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. The adoption of this ASU

by the Company will change the presentation of debt issuance costs, which will be reported as a direct offset to the applicable debt on the balance sheet.

2. Warrant Liability

In connection with the Company's private common stock offering that closed on March 28, 2012, the Company issued warrants ("PIPE warrants") to purchase an aggregate of 2,505,852 shares of common stock. The warrants have an exercise price of $1.82 per share and expire five years from the date of issuance. In addition, the warrants contain a cash settlement provision that may be triggered upon request by the warrant holders if the Company is acquired or in the case of a merger event, as defined by the warrant agreement.

Additionally, in connection with the Company's subordinated debt financing completed on April 5, 2013, the Company issued warrants ("2013 Sub-debt warrants") to purchase an aggregate of 1,846,940 shares of common stock. The warrants have an exercise price of $1.03 per share and expire three years from the date of issuance. The warrants contain a cash settlement provision that may be triggered upon request by the warrant holders if the Company is acquired or in the event of a merger, as defined by the warrant agreement.

On April 6, 2015, in connection with the Company's re-financing of its subordinated debt, the Company issued warrants ("2015 Sub-debt warrants") to purchase an aggregate of 3,000,000 shares of the Company's common stock at an initial exercise price of $0.14 per share and expire in five years from the date of issuance. The warrants contain a cash settlement provision that may be triggered upon request by the warrant holders if the Company is acquired or in the event of a merger, as defined by the warrant agreement.

Under the FASB Accounting Standards Codification ("ASC") Topic 815, *Derivatives and Hedging,* an equity contract that can be settled in cash at the request of the holder must be classified as an asset or a liability. The accounting guidance also requires that the warrants be re-measured at fair value at each reporting date, with the change in fair value recorded in the Company's consolidated statement of operations. See Note 3 to the consolidated financial statements.

The fair value was estimated using the Black-Scholes-Merton option pricing model, which requires the input of highly subjective assumptions as determined by management. To the extent these assumptions change in future periods, the fair value of the common stock warrants may increase or decrease and the change in fair value will be recorded in our results of operations. As of December 31, 2014 and September 30, 2015, all common stock warrants were outstanding.

3. Fair Value Measurements of Financial Instruments

The Company generally invests its excess cash in money market funds. Cash and cash equivalents represents highly liquid instruments with insignificant interest rate risk and original maturities of three months or less.

The Company has established a three-tier fair value hierarchy, categorizing the inputs used to measure fair value. The hierarchy can be described as follows: Level 1- observable inputs such as quoted prices in active markets; Level 2- inputs other than the quoted prices in active markets that are observable either directly or indirectly; and Level 3- unobservable inputs for which there is little or no market data, which require the reporting entity to develop its own assumptions.

Cash equivalents consist of money market funds that have original maturities of 90 days or less. These instruments are valued using quoted prices in active markets and are classified in Level 1 of the fair value hierarchy. At September 30, 2015, the fair value of the money market instruments was $110,000, accounted for at fair value on a recurring basis by level in accordance with the fair value hierarchy described above.

At September 30, 2015, the Company had no borrowings outstanding under its credit line with Bridge Bank. The line of credit is measured at the carrying value at each reporting period and is classified as a current liability, as loan payable. The line of credit is classified as a Level 1 in the Company's fair value hierarchy. The fair value of the line of credit approximates the carrying value.

The Company has no Level 2 financial assets or liabilities as of September 30, 2015 and 2014.

At September 30, 2015 the Company had outstanding warrants to purchase shares of its common stock, which were issued on March 28, 2012, April 5, 2013, and April 6, 2015. The warrants are measured at fair value each reporting period and are classified as liabilities with a combined fair value of $1,414,000 at September 30, 2015. The warrants are valued using the Black-Scholes-Merton option pricing model using valuation assumptions determined by management and are classified as Level 3 in the Company's fair value hierarchy. To the extent these assumptions change in future periods, the fair value of the common stock warrants may increase or decrease and the change in fair value will be recorded in our results of operations.

The Company used the following assumptions when determining the fair value of the PIPE warrants:

	As of September 30, 2015	As of December 31, 2014
Expected life (in years)	1.5	2.5
Risk-free interest rate	0.49 %	0.78 %
Dividend yield	0 %	0 %
Expected volatility	182 %	195 %

The Company used the following assumptions when determining the fair value of the 2013 Sub-debt warrants:

	As of September 30, 2015	As of December 31, 2014
Expected life (in years)	0.5	1.3
Risk-free interest rate	0.08 %	0.41 %
Dividend yield	0 %	0 %
Expected volatility	201 %	222 %

The Company used the following assumptions when determining the fair value of the 2015 Sub-debt warrants:

	As of September 30, 2015	As of December 31, 2014
Expected life (in years)	4.5	n/a
Risk-free interest rate	1.26 %	n/a
Dividend yield	0 %	n/a
Expected volatility	100 %	n/a

The following table summarizes the Company's financial liabilities as of September 30, 2015, that are accounted for at fair value on a recurring basis by level in accordance with the fair value hierarchy described above, and the changes in fair value for the outstanding common stock warrants (*in thousands*):

	Nine Months Ended September 30, 2015
Balance at December 31, 2014	$ 226
Issuance of warrants with subordinated debt financing	261
Total change in fair value	927
Balance at September 30, 2015	$ 1,414

4. Warranties and Indemnification

The Company generally provides a warranty that the Company's software products substantially operate as described in the manuals and guides that accompany the software for a period of 90 days. The warranty does not apply in the event of misuse, accident, and certain other circumstances. To date, the Company has not incurred any material costs associated with these warranties and has no accrual for such items as of September 30, 2015.

From time to time, the Company enters into contracts that require the Company, upon the occurrence of certain contingencies, to indemnify parties against third party claims. These contingent obligations primarily relate to (i) claims against the Company's customers for violation of third party intellectual property rights caused by the Company's products; (ii) claims resulting from personal injury or property damage resulting from the Company's activities or products; (iii) claims by the Company's office Lessor arising out of the use of the premises; and (iv) agreements with the Company's officers and directors under which the Company may be required to indemnify such persons for liabilities arising out of their activities on behalf of the Company. No liabilities have been recorded for these obligations as of September 30, 2015.

5. Subordinated debt

On April 6, 2015, the Company re-financed its subordinated debt and issued $5.0 million of subordinated debt securities ("2015 sub-debt") and warrants to purchase an aggregate of 3,000,000 shares of the Company's common stock at an initial exercise price of $0.14 per share to a group of its current investors and one new investor. The new subordinated debt proceeds were used for the repayment of outstanding subordinated debt, working capital and general corporate purposes. The notes issued pursuant to the subordinated note and warrant purchase agreement bear simple interest at a rate of 12% per annum. The notes mature on April 6, 2018 and include two one-year extensions. The Company will pay accrued interest in arrears on August 31 and November 30 and the final payment date. The Note and Warrant Purchase Agreement ("2015 Agreement") contains customary affirmative and negative covenants, including notification and information covenants and covenants restricting the Company's ability to merge or liquidate, incur debt, dispose of assets, incur liens, declare dividends or enter into transactions with affiliates. As of September 30, 2015, the Company was in compliance with all covenants related to the subordinated debt. The 2015 Agreement also requires the Company to repay the notes upon the occurrence of a change of control (as defined in the 2015 Agreement) at 101% of the principal amount thereof plus accrued and unpaid interest.

The total value allocated to the 2015 sub-debt warrants was approximately $261,000 and was recorded as a debt discount against the proceeds of the notes and is being amortized to interest expense over term of the notes. See Note 2 to the consolidated financial statements. The aggregate debt issuance costs associated with the 2015 subordinated debt financing were $47,000 which are comprised of outside legal costs. These costs have been capitalized as debt issuance costs, and are being amortized as interest expense over the life of the notes. For the nine months ended September 30, 2015 the Company recorded interest expense related to the debt issuance costs of $8,000.

On April 5, 2013, the Company issued $4.6 million of subordinated debt securities ("2013 sub-debt") and warrants to purchase an aggregate of 1,846,940 shares of the Company's common stock, to a group of its current investors. The notes issued pursuant to the subordinated note and warrant purchase agreement bear simple interest at a rate of 12% per annum. From the issuance date through the first anniversary thereof, the Company accrued unpaid interest quarterly in arrears by increasing the principal amount of each note ("PIK Interest") and thereafter paid accrued interest in cash in arrears on July 31, 2014 and November 30, 2014. The notes matured on April 5, 2015. On April 6, 2015 the Company paid the outstanding balance of the 2013 sub-debt and the accrued interest in cash as part of the subordinated debt re-financing disclosed above.

The total value allocated to the 2013 sub-debt warrants was approximately $698,000 and was recorded as a debt discount against the proceeds of the notes and is being amortized to interest expense over term of the notes. See Note 2 to the consolidated financial statements. The aggregate debt issuance costs associated with the 2013 subordinated debt financing were $118,000, which are comprised of outside legal costs. These costs were capitalized as debt issuance costs, and amortized as interest expense over the life of the notes. For the nine months ended September 30, 2015 the Company recorded interest expense related to the debt issuance costs of $15,000. This was fully amortized at June 30, 2015. As of December 31, 2014, the Company classified the subordinated debt in long term liabilities, despite a maturity date of April 5, 2015. According to ASC 470-10-45, Intent and Ability to Refinance on a Long Term Basis, if a company intends to re-finance an obligation on a long-term basis and post-balance sheet date, but before that balance sheet issuance, and consummates a re-financing to a long term obligation, the short term obligation should be excluded from current liabilities. Due to the Company completing the re-financing of the subordinated debt as of April 6, 2015 the subordinated debt was classified as a long-term liability as of December 31, 2014.

At September 30, 2015 the Company's 2015 sub-debt notes payable is made up of the following (in thousands):

		September 30, 2015
Sub ordinated notes payable	$	5,000
Deferred debt discount		(196)
Sub ordinated debt total	$	4,804

6. Loan payable

On June 23, 2014, the Company executed a Business Financing Agreement ("line of credit") with Bridge Bank. This agreement provides the Company a line of credit of $2 million secured by the Company's personal property and related assets. Advances on the line of credit are permitted up to 80% of eligible accounts receivable. The line of credit requires the Company to have a lock-box arrangement whereby customers are required to submit all payments on invoices to the lock-box. Bridge Bank controls the lock-box and all collections of financed receivables are used to pay off advances on the line of credit. The line of credit bears an interest rate of prime plus 3% per annum. The line of credit is a senior credit facility to the Subordinated Debt and terminates on April 5, 2015. Borrowings under the line of credit are subject to reporting covenants requiring the remittance of financial statements and supporting working capital reports to Bridge Bank.

On April 6, 2015 the Company extended the line of credit with Bridge Bank in conjunction with the refinance efforts as disclosed in Note 5 of the consolidated financial statements.

As of September 30, 2015 the Company had a zero balance in borrowings under its line of credit.

7. Provision for Income Taxes

In the three months and nine months ended September 30, 2015, the Company recorded income tax of $0 and $5,400, respectively. The tax expense for the three and nine months ended September 30, 2015 consists of current state tax expense. In the three months and nine months ended September 30, 2014, the Company recorded income tax expense of $2,000 and $12,000 respectively. The tax expense for the three months and nine months ended September 30, 2015 consists of current state tax expense.

The Company has established and continues to maintain a full valuation allowance against its deferred tax assets as the Company does not believe that realization of those assets is more likely than not.

At September 30, 2015, the Company has unrecognized tax benefits of approximately $2.2 million. The Company does not have unrecognized tax benefits that, if recognized, would affect the effective tax rate. The Company does not believe there will be any material changes in the unrecognized tax positions over the next twelve months. Interest and penalty costs related to unrecognized tax benefits are insignificant and classified as a component of "Provision for Income Taxes" in the accompanying statement of operations.

The Company files income tax returns in the U.S. federal jurisdiction and various state jurisdictions. Tax returns remain open to examination by the appropriate governmental agencies for tax years 2009 to 2014. The federal and state taxing authorities may choose to audit tax returns for tax years beyond the statute of limitation period due to significant tax attribute carryforwards from prior years, making adjustments only to carryforward attributes. The Company is not currently under audit in any major tax jurisdiction.

8. Stock-Based Compensation

The Company did not grant any options to purchase shares of common stock and granted 200,000 restricted stock units during the three months ended September 30, 2015. The Company did not grant any options to purchase shares of common stock and 30,180 restricted stock units during the three months ended September 30, 2014. The Company granted 303,750 stock options and 209,375 restricted stock units during the nine months ended September 30, 2015. The Company granted options to purchase 88,758 shares of common stock and 86,469 restricted stock units during the nine months ended September 30, 2014.

The fair value of each option award is estimated on the date of grant using a Black-Scholes Merton option pricing model with subjective assumptions, including expected stock price volatility, the expected life of each award and estimated pre-vesting forfeitures noted in the table below:

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2015	2014	2015	2014
Expected life (in years)	n/a	n/a	3.1	4.8
Risk-free interest rate	n/a	n/a	1.03 %	1.72 %
Dividend yield	n/a	n/a	0 %	0 %
Expected volatility	n/a	n/a	187 %	104 %
Estimated forfeiture rate	n/a	n/a	16.43 %	14.65 %

9. Commitments and Contingencies

The Company has a non-cancelable lease agreement for its corporate office facilities in Oakland, California. The lease was extended in October 2012 through December 2015. On September 1, 2015, the company entered into an agreement to lease approximately 7,226 square feet in Oakland, California for its new corporate headquarters. The term of the lease agreement is for 63 months from the lease commencement, which is expected to begin in December 2015 and expire in March 2021. The company also has a lease agreement for its Tucson, Arizona office, which was extended in June 2012 through August 2017. In addition, the company leases certain equipment under capital lease arrangements that extend through 2019.

At September 30, 2015 the Company's future minimum lease payments are as follows (*in thousands*):

Contractual obligations:	Remaining 2015	2016	2017	2018	2019 and thereafter	Total
Lease obligations	$ 163	$ 453	$ 426	$ 278	$ 604	$ 1,924
Total	$ 163	$ 453	$ 426	$ 278	$ 604	$ 1,924

10. Subsequent Events

Management has evaluated subsequent events through November 10, 2015, the date the financial statements were available for issuance.

OTC Disclosures

Section 1: Name of Issuer

Scientific Learning Corporation

Section 2: Address of the issuer's principal executive offices

Company Headquarters
300 Frank H. Ogawa Plaza, Ste. 600
Oakland, CA 94612-0212
888-665-9707
www.scilearn.com

IR Contact
No investor relations firm is currently engaged

Section 3: Security Information

Trading Symbol: **SCIL**
Exact title and class of securities outstanding: **Common Stock**
CUSIP: **808760102**

Par or Stated Value: **$0.001**
Total shares authorized: **40,000,000** as of: **9/30/2015**
Total shares outstanding: **24,327,060** as of: **9/30/2015**

Transfer Agent
Continental Stock Transfer & Trust Company
17 Battery Place
New York, NY 10004
212-509-4000

Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

List any restrictions on the transfer of security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months.

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

Section 4: Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

A. The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.)
B. Any jurisdictions where the offering was registered or qualified;
C. The number of shares offered;
D. The number of shares sold;
E. The price at which the shares were offered, and the amount actually paid to the issuer;
F. The trading status of the shares; and
G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

For history before January 1, 2015, please refer to the company's Annual Report for the fiscal year ended 2014, filed on and located at www.otcmarkets.com
The following table represents the Issuance History for nine months ended September 30, 2015:

		A	B	C	D	E	E		F	G
Date	Entity	Nature of Offering	Juris.	Shares Offered	Shares Sold	Price Offered	Price Sold	Warrants	Trading Status	Legend
		Balance at December 31, 2014		**24,068,870**	**24,068,870**			**4,352,792**		
3/10/2015	Edward Vermont Blanchard, Jr	Director's RSU Vested	DE	939	939				Restricted	Rule 144
3/10/2015	Robert C. Bowen	Director's RSU Vested	DE	313	313				Restricted	Rule 144
3/10/2015	Rodman W. Moorhead III	Director's RSU Vested	DE	1,126	1,126				Restricted	Rule 144
3/10/2015	Michaeal A. Moses	Director's RSU Vested	DE	939	939				Restricted	Rule 144
3/10/2015	Paula A. Tallal	Director's RSU Vested	DE	939	939				Restricted	Rule 144
3/10/2015	Jeffrey D. Thomas	Director's RSU Vested	DE	939	939				Restricted	Rule 144
3/10/2015	Employees/Consultants	Employee's/Consultants RSU Vested	DE	12,500	12,500				Restricted	Rule 144
4/6/2015	Subordinated Debt Holders	Warrants issued with Subordinated Debt Offering	DE	-	-			**3,000,000**	Restricted	Rule 144
5/20/2015	Robert C. Bowen	Director's RSU Vested	DE	18,750	18,750				Restricted	Rule 144
5/20/2015	Employees/Consultants	Employee's/Consultants RSU Vested	DE	5,625	5,625				Restricted	Rule 144
7/1/2015	Edward Vermont Blanchard, Jr	Director's RSA Vested	DE	200,000	200,000				Restricted	Rule 144
9/10/2015	Edward Vermont Blanchard, Jr	Director's RSU Vested	DE	624	624				Restricted	Rule 144
9/10/2015	Employees/Consultants	Employee's/Consultants RSU Vested	DE	12,500	12,500				Restricted	Rule 144
9/10/2015	Rodman W. Moorhead III	Employee's/Consultants RSU Vested	DE	1,124	1,124				Restricted	Rule 144
9/10/2015	Michaeal A. Moses	Director's RSU Vested	DE	624	624				Restricted	Rule 144
9/10/2015	Paula A. Tallal	Director's RSU Vested	DE	624	624				Restricted	Rule 144
9/10/2015	Jeffrey D. Thomas	Director's RSU Vested	DE	624	624				Restricted	Rule 144
		Balance at September 30, 2015		**24,327,060**	**24,327,060**			**7,352,792**		

Section 5: Financial Statements

See above

Section 6: Issuer's Business, Products and Services

A. Description of the issuer's business operations;

We are an education company that accelerates learning by applying proven research on how the brain learns in online and on premise software solutions. Our results show that learners who use our products can realize achievement gains of up to 2 years in as little as 3 months and maintain an accelerated rate of learning even after product use ends. We provide our learning solutions primarily to U.S. K-12 schools in traditional brick-and-mortar, virtual or blended learning settings and also to parents and learning centers, in approximately forty-five countries around the world.

We are highly differentiated because of our focus on the "science of learning" - combining advances in the field of brain research with standards-based learning objectives to achieve dramatic student gains. At December 31, 2013, proof that our products produce substantial academic gains was demonstrated in 282 efficacy studies, including randomized controlled trials and longitudinal studies, representing results from approximately 130,000 aggregate participants. These studies show gains for students at all K-12 grade levels, for at-risk, special education, English language, Title I (low income, under achieving), and a variety of other students. Gains have been demonstrated throughout the United States and in ten other countries. The studies show that these gains endure over time.

In 2011, we began implementing a software as a service (SaaS) model. Our easy-to-use and easy-to-access web-based platforms are able to effectively deliver individualized learning opportunities to a large number of students simultaneously. Our Fast ForWord and Reading Assistant educational software products are now available on our browser-based SciLEARN Enterprise software platform, which can be hosted on the customer's servers, and our on-demand platform MySciLEARN On Demand, which we host. The SciLEARN Enterprise and MySciLEARN platforms meet the needs of institution and district-wide installations by providing scalability, remote access, centralized reporting, asynchronous online professional development, and ease of administration for multiple campuses.

B. Date and State (or Jurisdiction) of Incorporation:

The Company was incorporated in 1995 in the State of California and was reincorporated in 1997 in the State of Delaware.

C. Issuer's primary and secondary SIC Codes:

Primary SIC Code: 73729903 Educational Computer Software
Secondary SIC Code: 8299, Schools and Educational Services

D. Issuer's fiscal year end date;

December 31, Calendar year

E. Principal products or services, and their markets;

Our principal products include: Fast ForWord, Fast ForWord Language and Literacy, Fast ForWord Reading, Reading Assistant, Results Now!, and BrainPro.

We sell to our principal market, K-12 schools and districts throughout the US and Canada, using a diversified direct sales channel, including both inside and field sales personnel. In addition to selling to K-12 schools, we also sell to and through private practice professionals and learning centers, international value-added resellers (VARs) and directly to consumers.

Section 7: Describe the Issuer's Facilities

We currently have the following leased properties:

1. **A lease for approximately 14,200 square feet of office space in Oakland, California for our headquarters, which expires in December 2015.**

2. **Beginning December 2015, a lease for approximately 7,226 square feet of office space in Oakland, California for our new headquarters, which expires March 2021.**

3. **A lease for approximately 10,800 square feet of office space in Tucson, Arizona for our sales and support center that expires in August 2017.**

Section 8: Officers, Directors, and Control Persons

Robert C. Bowen – Chairman and Chief Executive Officer
Edward V. Blanchard Jr. – Director
Christopher Brookhart - General Counsel, Secretary and Sr. Vice President
Rodman W. Moorhead III - Director
Michael A. Moses – Director
Steve Nathan - Vice President of Finance, Corporate Controller, and Treasurer
Paula A. Tallal - Director
Jeffrey D. Thomas - Director

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

   None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

   None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

   None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

None

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

Below is a list of Beneficial Owners as of December 31, 2014. This is most recent information that is available.

As of 12/31/2014	Shares Beneficially Owned (1)	
Beneficial Owner	**Number**	**Percent**
Nantahala Capital Management, LLC Daniel Mack 100 First Stamford Place, 2nd floor Stamford, CT 06902	7,368,857	31%

(1) This table is based upon information supplied by the shareholders. Applicable percentages are based on 24,068,870 shares outstanding on December 31, 2014.

Section 9: Third Party Providers

Below is the name, address, and telephone number of each of the following outside providers that advise the issuer on matters relating to operations, business development and disclosure

External Legal Counsel:
Wilson, Sonsini Goodrich & Rosati
650 Page Mill Road
Palo Alto, CA 94304
650.493.9300

Auditor:
Armanino LLP
12657 Alcosta Blvd.
Suite 500
San Ramon, CA 94583
925-790-2755

Investor Relations Consultant
No investor relations firm is currently engaged

Section 10: Issuer Certification

I, Robert C. Bowen certify that:

1. I have reviewed this annual disclosure statement of Scientific Learning Corporation for the year ended September 30, 2015 and September 30, 2014;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

_____ November 10, 2015

_____ /s/Robert C. Bowen

_____ Chairman and Chief Executive Officer

I, Steve Nathan certify that:

1. I have reviewed this annual disclosure statement of Scientific Learning Corporation for the year ended September 30, 2015 and September 30, 2014;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

_____ November 10, 2015

_____ /s/Steve Nathan

_____ Vice President of Finance, Corporate Controller and Treasurer