

Mail Stop 4561

June 24, 2009

Bryce Chicoyne  
Chief Financial Officer  
Salary.com, Inc.  
195 West Street  
Waltham, MA 02451

**Re: Salary.com, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2008  
Filed June 13, 2008  
File No. 001-33312**

Dear Mr. Chicoyne:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief