

January 10, 2007

Room 4561

Mr. Marc Benioff  
Chairman of the Board of Directors  
and Chief Executive Officer  
Salesforce.com, Inc.  
The Landmark @ One Market  
Suite 300  
San Francisco, CA 94105

**Re:   Salesforce.com, Inc.  
      Form 10-K for the Fiscal Year Ended January 31, 2006  
      Filed March 15, 2006  
      Form 10-Q for the Fiscal Quarter Ended July 31, 2006  
      Filed August 18, 2006  
      Form 8-K Filed August 16, 2006  
      File No. 001-32224**

Dear Mr. Benioff:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief