

Mail Stop 4561

July 17, 2008

Marc Benioff
Chairman 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, 2008
Filed February 29, 2008
File No. 001-32224**

**Definitive Proxy Statement on Schedule 14A
Filed May 28, 2008
File No. 001-32224**

Dear Mr. Benioff:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Barbara C. Jacobs
Assistant Director

cc: Via Facsimile (415) 901-8437
David Schellhase
Senior Vice-President and General Counsel