

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