

Mail Stop 4561

July 9, 2009

Graham Smith  
Chief Financial Officer  
salesforce.com, inc.  
The Landmark @ One Market, Suite 300  
San Francisco, CA 94105

**Re: salesforce.com, inc.  
Form 10-K for Fiscal Year Ended January 31, 2009  
File No. 001-32224**

Dear Mr. Smith:

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