



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 12, 2010

Mr. Marc Benioff
Chairman of the Board and Chief Executive Officer
salesforce.com, inc.
The Landmark @ One Market, Suite 300
San Francisco, California 94105

Re: salesforce.com, inc.
Form 10-K for the Fiscal Year Ended January 31, 2010
Filed March 11, 2010
File No. 001-32224

Dear Mr. Benioff:

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