



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2018

Mail Stop 4561

Marc Benioff  
Chief Executive Officer  
Salesforce.com, Inc.  
The Landmark @ One Market, Suite 300  
San Francisco, CA 94105

**Re:   Salesforce.com, Inc.  
      Registration Statement on Form S-4  
      Filed April 2, 2018  
      File No. 333-224067**

Dear Mr. Benioff:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Edwin Kim, Staff Attorney, at (202) 551-3297 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Branch Chief - Legal  
Office of Information  
Technologies and Services

cc:   Sarah Dods, Esq.  
      Senior Vice President and Associate General Counsel  
      Salesforce.com, Inc.

Andrew Nussbaum, Esq.  
Wachtell, Lipton, Rosen & Katz