



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2022

Amy Weaver  
Chief Financial Officer  
Salesforce, Inc.  
Salesforce Tower  
415 Mission Street, 3rd Fl  
San Francisco, California 94105

**Re: Salesforce, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 28, 2022**  
**File No. 001-32224**

Dear Amy Weaver:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program