

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
July 22, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

salesforce.com, inc.

File No. 1-32224 - CF#26579

salesforce.com, inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on March 23, 2011, as amended.

Based on representations by salesforce.com, inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.18	through March 23, 2021
Exhibit 10.19	through March 23, 2021
Exhibit 10.20	through March 23, 2021

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Maryse Mills-Apenteng
Special Counsel