

Mail Stop 4561

September 24, 2009

Michael Gregoire
Chief Executive Officer
Taleo Corporation
4140 Durbin Boulevard
Suite 400
Durbin, California 94568

Re: Taleo Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed April 30, 2009
File No. 000-51299

Dear Mr. Gregoire:

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,

Stephen Krikorian
Accounting Branch Chief