

Mail Stop 4561

May 23, 2008

Guido DiGregorio, Chairman, President and CEO
Communication Intelligence Corporation
275 Shoreline Drive, Suite 500
Redwood Shores, CA 94065
Via facsimile also at (650) 802-7777

**Re: Communication Intelligence Corporation
Revised Preliminary Proxy Statement on Schedule 14A
Filed May 23, 2008
File No. 000-19301**

Dear Mr. DiGregorio:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel