



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

July 7, 2010

Guido DiGregorio  
Chief Executive Officer  
Communication Intelligence Corporation  
275 Shoreline Drive, Suite 500  
Redwood Shores, CA 94065

**Re: Communication Intelligence Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed June 28, 2010  
File No. 000-19301**

Dear Mr. DiGregorio:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. Please tell us why you have not included pro forma financial information pursuant to Item 13 of Schedule 14A.

Proposal 1: Election of Directors, page 5

2. It appears you have omitted the information required in answer to Item 407(h) of Regulation S-K. Please advise or revise your filing.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company

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and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Michael F. Johnson, Staff Attorney, at (202) 551-3477, or me at (202) 551-3503 with any questions.

Sincerely,

David L. Orlic  
Staff Attorney