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

DIVISION OF
CORPORATION FINANCE

April 27, 2018

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP
shareholderproposals@gibsondunn.com

Re: salesforce.com, inc.
Incoming letter dated April 16, 2018

Dear Mr. Mueller:

This letter is in response to your correspondence dated April 16, 2018 and April 20, 2018 concerning the shareholder proposal (the "Proposal") submitted to salesforce.com, inc. (the "Company") by James McRitchie and Myra K. Young (the "Proponents") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence on the Proponents' behalf dated April 16, 2018 and April 22, 2018. On April 4, 2018, we issued a no-action response expressing our informal view that the Company could not exclude the Proposal from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position. After reviewing the information contained in your correspondence, we find no basis to reconsider our position.

Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

David R. Fredrickson
Chief Counsel

cc: John Chevedden
***

JOHN CHEVEDDEN

*** ***

April 22, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 3 Rule 14a-8 Proposal
salesforce.com inc. (CRM)
Special Shareholder Meeting Improvement
James McRitchie

Ladies and Gentlemen:

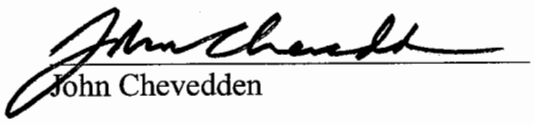
This is in regard to the February 6, 2018 no-action request.

The basis of the company February 6, 2018 request et al is the opposite of the standard practice of Gibson Dunn in regard to a notice of "procedure deficiency" per the attached exhibit.

Plus the April 20, 2018 letter had no excuse for company lapse in sitting on its rights.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: James McRitchie
Myra K. Young

Sarah Dods <sdods@salesforce.com>

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November 20, 2017

VIA OVERNIGHT MAIL
John Chevedden
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Dear Mr. Chevedden:

I am writing on behalf of General Electric Company (the "Company"), which received on November 10, 2017, the shareowner proposal you submitted as proxy for William Steiner (the "Proponent") pursuant to Securities and Exchange Commission ("SEC") Rule 14a-8 for inclusion in the proxy statement for the Company's 2018 Annual Meeting of Shareowners (the "Proposal").

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention.

In Staff Legal Bulletin No. 14I (Nov. 1, 2017) ("SLB 14I"), the SEC's Division of Corporation Finance ("Division") noted that proposals submitted by proxy, such as the Proposal, may present challenges and concerns, including "concerns raised that shareholders may not know that proposals are being submitted on their behalf." Accordingly, in evaluating whether there is a basis to exclude a proposal under the eligibility requirements of Rule 14a-8(b), as addressed below, SLB 14I states that in general the Division would expect any shareowner who submits a proposal by proxy to provide documentation to:

- identify the shareowner-proponent and the person or entity selected as proxy;
- identify the company to which the proposal is directed;
- identify the annual or special meeting for which the proposal is submitted;
- identify the specific proposal to be submitted (e.g., proposal to lower the threshold for calling a special meeting from 25% to 10%); and
- be signed and dated by the shareowner.

The documentation that you provided with the Proposal raises the concerns referred to in SLB 14I. Specifically, the documentation from the Proponent purporting to authorize you to act on the Proponent's behalf does not demonstrate that the Proponent authorized this specific proposal to be submitted since it does not identify the specific proposal submitted and does not appear to be contemporaneously signed by the Proponent given the use of a facsimile signature. To remedy these defects, the Proponent should provide documentation that (i) identifies the specific proposal, (ii) confirms that as of the date you submitted the Proposal, the Proponent had instructed or authorized you to submit the specific proposal to the Company, and (iii) is manually

*** FISMA & OMB Memorandum M-07-16

signed and dated by the Proponent. To address the concerns noted in SLB 14I, we are requesting that the documentation provided in response to this letter bear an original manual signature of the Proponent.

In addition, Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareowner proponents must submit sufficient proof of their continuous ownership of at least $2,000 in market value, or 1%, of a company's shares entitled to vote on the proposal for at least one year as of the date the shareowner proposal was submitted. The Company's stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy this requirement, and to date the Company has not received proof that the Proponent has satisfied Rule 14a-8's ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, the Proponent must submit sufficient proof of the Proponent's continuous ownership of the required number or amount of Company shares for the one-year period preceding and including November 10, 2017, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

(1) a written statement from the "record" holder of the Proponent's shares (usually a broker or a bank) verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including November 10, 2017; or

(2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent's ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Proponent continuously held the required number or amount of Company shares for the one-year period.

If the Proponent intends to demonstrate ownership by submitting a written statement from the "record" holder of the Proponent's shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers' securities with, and hold those securities through, the Depository Trust Company ("DTC"), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Proponent's broker or bank is a DTC participant by asking the Proponent's broker or bank or by checking DTC's participant list, which is available at http://www.dtcc.com/~/media/Files/Downloads/client-center/DTC/alpha.ashx. In these situations, shareowners need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

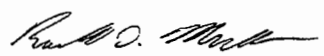
(1) If the Proponent's broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent's broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including November 10, 2017.

(2) If the Proponent's broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including November 10, 2017. You should be able to find out the identity of the DTC participant by asking the Proponent's broker or bank. If the Proponent's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including November 10, 2017, the required number or amount of Company shares were continuously held: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me care of Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Suite 300, Washington, DC 20036. With this letter, we are providing Mr. Chevedden and Mr. Steiner an addressed, postage-prepaid, return overnight delivery envelope that may be used for this purpose.

If you have any questions with respect to the foregoing, please contact me at 202-955-8500. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

cc: William Steiner
c/o Komlossy Law, PA
4700 Sheridan Street, Suite J
Hollywood, FL 33021

Enclosures

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April 20, 2018

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *salesforce.com, inc.*
Request for Reconsideration: Stockholder Proposal of James McRitchie and Myra K. Young
Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

In our letter dated April 16, 2018 (the "Reconsideration Request"), we requested on behalf of our client, salesforce.com, inc. (the "Company"), that the Staff of the Division of Corporation Finance (the "Staff") reconsider its prior determination not to concur that a proposal (the "Proposal") submitted by James McRitchie and Myra K. Young (the "Shareholders") could be omitted as untimely under Rule 14a-8(e)(2). This letter addresses the correspondence dated April 16, 2018 submitted on behalf of the Shareholders by John Chevedden (the "Response Letter").

In the Response Letter, Mr. Chevedden concedes that the submission of the Proposal suffered from a procedural issue, which he characterizes as a "typo, in regard to 'the next shareholder meeting' text in the cover letter." Mr. Chevedden notes, "The signature date on the cover letter was correct and the date on the proposal itself was correct for the 2018 company AGM."

Mr. Chevedden's reference to "'the next shareholder meeting' text in the cover letter" fails to set forth the entire text from the Shareholders' cover letter. The text of the Shareholders' cover letter stated that the Shareholders intended to continue to hold the Company's stock "until after the date of the next shareholder meeting in 2017."[1] Mr. Chevedden's letter also

[1] Regardless, there is no magic to the "next shareholder meeting" reference. As noted in our original no-action request and the Reconsideration Request, in *Cardinal Health, Inc.* (avail. Dec. 16, 2009), the

fails to address the earlier statement in the Shareholders' cover letter submitting the Proposal, which clearly and expressly states, "We are submitting a shareholder proposal . . . for a vote at the 2017 annual shareholder meeting." Neither the "signature date" nor the "proposal itself" state that the Proposal was intended to be submitted for the Company's 2018 annual shareholder meeting.

The Response Letter helps to frame the important policy issue that this matter presents. It requests that the Company and the Staff ignore the express language in the Shareholders' submission referring to the Company's "2017 annual shareholder meeting" and instead rely on the timing of the submission to intuit the Shareholders' intention. As stated in the Reconsideration request, we believe that Rule 14a-8, Staff precedent, and sound administrative policy support exclusion of the Proposal in reliance on the Shareholders' express language that the Proposal was submitted for the Company's 2017 annual shareholder meeting, and that it was inappropriate to base the no-action determination on speculation as to what the Shareholders may have intended.

We believe it is appropriate and consistent with past precedent to rely on the express language of shareholder submissions to determine whether a proposal satisfies Rule 14a-8's procedural requirements. Indeed, while there are times that the Staff has been required to interpret ambiguous statements, the Staff consistently has based procedural determinations on the express statements (or misstatements) made by shareholders and their representatives. For example, if a broker's letter fails to state that a shareholder has owned the requisite number of shares "continuously" for at least a year, the Staff does not assume that the broker intended to confirm continuous ownership and does not treat the omission of the word "continuously" as a "typo." *See, e.g.*, *Verizon Communications Inc.* (Jan. 6. 2010) (broker's statement that "there was no liquidation of your VZ position" not sufficient to establish continuous ownership of the requisite amount of company stock); *General Electric Co.* (avail. Dec. 19, 2009) (broker's letter failed to confirm continuous ownership). Likewise, as reflected in the precedent cited in the Reconsideration Request, the Staff consistently has concurred in the exclusion of proposals where a proponent has failed to provide a clear statement of its intent to hold the requisite number or amount of shares through the date of a company's annual meeting, instead of requiring companies to speculate as to what may appear to be a proponent's intent, or relying on claims that misstatements are "typos." We believe it is inappropriate for the Staff to apply a different standard in the case of the Proposal.

Staff concurred that a proposal was untimely even though it was submitted for "the next annual meeting of Cardinal Health, Inc. shareholders."

In the Response Letter, Mr. Chevedden asserts that the Company should have promptly notified the Shareholders of their procedural error; *i.e.*, that the Proposal was not timely submitted for the Company's 2017 annual meeting. Mr. Chevedden's complaint pre-supposes that the Company was not entitled to rely on the Shareholders' express statements and should have guessed at the Shareholders' intention. While Rule 14a-8 in some situations requires a company to give shareholders notice of a deficiency and an opportunity to cure or correct that deficiency, Staff Legal Bulletin No. 14 expressly confirm that this is not one of those situations.[2] Accordingly, we believe it would be inappropriate for the Staff to premise its response on a presumption that the Company was required to disregard the express language of the Shareholders' submission and provide the Shareholders with notice that the Proposal was not timely submitted for the 2017 annual meeting.

We continue to believe that there is no sound policy basis for departing in this one instance from relying on what a proponent states and instead attempting to intuit what the proponent may have intended. Extensive precedent and the need for consistency in administration of Rule 14a-8 require that proponents exercise reasonable care in seeking to satisfy the requirements of Rule 14a-8 and that companies be able to rely on the express statements included in shareholder submissions. Accordingly, we respectfully request that the Staff reconsider its response and concur that the proposal may properly be excluded pursuant to Rule 14a-8(e)(2) on the basis that the Shareholders' own language demonstrates that the Proposal was not timely submitted.

Sincerely,

Ronald O. Mueller

cc: Sarah Dods, salesforce.com, inc.
Scott Siamas, salesforce.com, inc.
John Chevedden

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[2] As noted in the Resubmission Request, Staff Legal Bulletin No. 14 (July 13, 2001) confirms that Rule 14a-8(f)(1) does not require a company to notify proponents in connection with a proponent's failure to submit a proposal by the submission deadline set forth under Rule 14a-8(f)(1) in order for the Proposal to be excluded under Rule 14a-8(e)(2).

JOHN CHEVEDDEN

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April 16, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
salesforce.com inc. (CRM)
Special Shareholder Meeting Improvement
James McRitchie

Ladies and Gentlemen:

This is in regard to the February 6, 2018 no-action request.

The cover letter had a "procedural" issue, which was a typo. This typo, in regard to "the next shareholder meeting" text in the cover letter, would have been timely corrected – had the company simply given notice to the proponent. The company sat on its rights and now asks to be rewarded.

The signature date on the cover letter was correct and the date on the proposal itself was correct for the 2018 company AGM.

The rule is as follows in this Ariel font text (emphasis added):

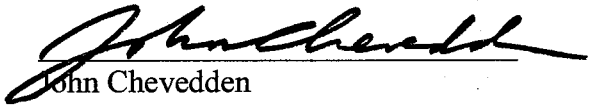
(f) Question 6: What if I fail to follow one of the eligibility or procedural requirements explained in answers to Questions 1 through 4 of this section? (1) *The company may exclude your proposal, but only after it has notified you of the problem*, and you have failed adequately to correct it. Within 14 calendar days of receiving your proposal, the company must notify you in writing of any procedural or eligibility deficiencies, as well as of the time frame for your response.

The company provide no evidence whatsoever of notice to the proponent.

The company did not claim any defect in the broker letter, which correctly covered the time period for a 2018 rule 14a-8 proposal.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: James McRitchie
Myra K. Young

Sarah Dods <sdods@salesforce.com>

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RMueller@gibsondunn.com

April 16, 2018

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *salesforce.com, inc.*
Request for Reconsideration: Stockholder Proposal of James McRitchie and Myra K. Young
Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

In a response issued to salesforce.com, inc. (the "Company"), dated April 4, 2018 (the "Staff Response Letter"), the Staff of the Division of Corporation Finance (the "Staff") declined to concur that a proposal (the "Proposal") submitted by James McRitchie and Myra K. Young (the "Shareholders") could be omitted as untimely under Rule 14a-8(e)(2), stating, "It appears that the Proposal was submitted for the Company's 2018 annual meeting." (emphasis added).[1]

The Staff's conclusion conflicts with the express language of the Shareholders, who stated twice in their submission letter that they were submitting the proposal for the Company's 2017 annual meeting. We believe this is the first time the Staff has ever ignored the clear documentation submitted by proponents, and instead based a procedural compliance determination on conjecture or after-the-fact assertions regarding shareholder intent. The Staff Response Letter is inconsistent with extensive Staff precedent and presents an impossible standard suggesting that companies may need to ignore the express language of submissions, and instead assess procedural compliance based on speculation over presumed intent. Accordingly, we respectfully request that the Staff reconsider its determination and

[1] The Staff Response Letter is available at https://www.sec.gov/divisions/corpfin/cf-noaction/14a-8/2018/cheveddenmcritchieyoungsalesforce040418-14a8.pdf .

concur that, based on the documentation presented,[2] the Shareholders failed to satisfy the procedural requirements of Rule 14a-8, and therefore that the Proposal properly may be excluded from the Company's proxy materials.

We believe one can assume that most shareholder proponents *intend* to satisfy and comply with the procedural requirements of Rule 14a-8. Nevertheless, when the materials that proponents submit to companies fail to satisfy those requirements, the Staff consistently has concurred with exclusion of the proposals. Other than the Staff Response Letter issued in this matter, we are not aware of any precedent where the Staff has ignored the express language of documentation submitted by a proponent and instead denied exclusion based on the proponent's apparent or assumed intention.

For example, in *Cardinal Health, Inc.* (avail. Dec. 16, 2009), the shareholder submitted a proposal and stated in the cover letter that the proposal was being submitted for "the next annual meeting of Cardinal Health, Inc. shareholders." Cardinal Health received the Proposal on November 3, 2009, less than one week before the company's 2009 Annual Meeting of Shareholders and five months after the June 3, 2009 deadline. Instead of assuming that the shareholder intended the proposal to be presented at the company's 2010 annual meeting,[3] the Staff based its determination on the express language of the shareholder's submission and concurred that the proposal could be excluded as untimely submitted.

Likewise, the Staff consistently has concurred in the exclusion of proposals where a proponent has failed to timely provide a clear statement of its intent to hold the requisite number or amount of shares through the date of a company's annual meeting. Instead of speculating as to what may appear to be a proponent's intent, or relying on untimely statements of intent, the Staff consistently has concurred that such proposals may properly be excluded when the documentation presented by a proponent does not satisfy Rule 14a-8's requirements. *See, e.g., Fluor Corp.* (avail. Dec. 31, 2014) (statement from the Shareholders who are proponents here that they intended to continue to own shares of the company's stock was not sufficient to demonstrate intention to hold the requisite number of shares); *The Cheesecake Factory Inc.* (avail. Mar. 27, 2012) (Staff concurred that statement of intent to hold was not adequate based exclusively on documentation provided by proponent); and *General Electric Co.* (avail. Jan. 30, 2012) (same). *See also*, *Bank of America Corp.* (avail.

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[2] Because the issue here relates to documentation provided by the Shareholders, this matter does not raise "proposal by proxy" issues.

[3] As stated in Staff Legal Bulletin No. 14 (July 13, 2001), Rule 14a-8(f)(1) does not require a company to notify proponents in connection with a proponent's failure to submit a proposal by the submission deadline set forth under Rule 14a-8(f)(1) in order for the Proposal to be excluded under Rule 14a-8(e)(2).

Feb. 7, 2014) (concurring with the company's view that a proponent failed to provide the requisite statement of ownership intent because his statement that "I do intend on keeping my stocks (holder of 348 shares) which entitles me to vote," was silent as to the intended length of ownership); *Verizon Communications, Inc.* (avail. Jan. 10, 2013) (finding proponents' stated intent to continue holding shares "into the foreseeable future" was insufficient); *AT&T Inc.* (avail. Jan. 3, 2013) (same). Each of these letters was decided based on what the proponents stated, not on what may appear to have been their intent.

The way in which the Staff interprets Rule 14a-8(e)(2) is a matter of substantial importance that can have a significant impact on companies' procedures for determining which proposals qualify for inclusion and which properly may be excluded. The Staff Response Letter stands alone in basing a determination on what the Staff has assumed the Shareholders "appear" to have intended. As noted in our original request, the Staff's interpretation is refuted by the express language from the Shareholders, which states:

> "We are submitting a shareholder proposal to move to *Simple Majority Vote* requirements for a vote at the 2017 annual shareholder meeting."

and

> "We pledge to continue to hold the required stock until after the date of the next shareholder meeting in 2017."

The Staff Response Letter addresses not whether the stockholder proposal was *by its own terms* submitted timely, but rather is based on speculation about what "appears" to have been the Shareholders' intention.

We believe that there is no sound policy basis for departing in this one instance from relying on what a proponent states instead of what the proponent may have intended. Instead, extensive precedent and the need for consistency in administration of Rule 14a-8 require that proponents exercise reasonable care in seeking to satisfy the requirements of Rule 14a-8, whether through the proper timing of their submissions or through properly stating or documenting their intentions. Accordingly, we respectfully request that the Staff reconsider its response and concur that the proposal may properly be excluded pursuant to Rule 14a-8(e)(2) on the basis that the Shareholders' own language demonstrates that the Proposal was not timely submitted.

Sincerely,

Ronald O. Mueller

cc: Sarah Dods, salesforce.com, inc.
Scott Siamas, salesforce.com, inc.
John Chevedden

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