

SALESFORCE.COM, INC.

CORPORATE GOVERNANCE GUIDELINES

As Adopted by the Board of Directors on December 2, 2004
and Updated by the Board of Directors on April 26, 2005 and December 6, 2007

Role of Board and Management

The Board of Directors, which is elected by the stockholders, is the ultimate decision making body of the Company except with respect to those matters reserved to the stockholders. It selects the senior management team, which is charged with the conduct of the Company's business. Having selected the senior management team, the Board acts as an advisor and counselor to senior management and ultimately monitors its performance.

The fundamental role of the directors is to exercise their business judgment to act in what they reasonably believe to be the best interests of the Company and its stockholders. In fulfilling that responsibility the directors may reasonably rely on the honesty and integrity of the Company's senior management and expert legal, accounting, financial and other advisors.

Director Qualifications

The Nominating and Corporate Governance Committee is responsible for reviewing with the Board from time to time the appropriate skills and characteristics required of a Board member in the context of the current make-up of the Board. This assessment should include issues of background, skills (such as understanding of technology, finance and marketing), business experience and expected contributions to the Board - all in the context of an assessment of the perceived needs of the Board at that point in time. Directors should possess the highest personal and professional ethics, integrity and values, and be committed to representing the long-term interests of our stockholders. They must also have an inquisitive and objective perspective and mature judgment. The Nominating and Corporate Governance Committee's goal should be to assemble a Board of Directors that brings to the Company a variety of perspectives and skills derived from high quality business and professional experience. Directors should have experience in positions with a high degree of responsibility, be leaders in the companies or institutions with which they are affiliated, and be selected based upon contributions they can make. Directors must have sufficient time available in the judgment of the Nominating and Corporate Governance Committee to perform all Board and Committee responsibilities. Board members are expected to prepare for, attend, and participate in all Board and applicable Committee meetings.

Director Independence

The Board believes that, as a matter of policy and consistent with applicable laws, rules and regulations, the Board should consist of a substantial majority of independent directors. In no event will the Board consist of less than a majority of independent directors.

In making a determination regarding a director's independence, the Board shall consider all relevant facts and circumstances, including the director's commercial, industrial, banking, consulting, legal, accounting, charitable and familial relationships,

and such other criteria as the Board may, in its discretion, determine relevant. No director will qualify as independent unless the Board of Directors has affirmatively determined that the director has no material relationship with the Company (either directly or as a partner, stockholder or officer of an organization that has a relationship with the Company). Further, a director will not be considered independent if he or she:

- is currently an employee of the Company or has an immediate family member who is an executive officer of the Company;
- has been an employee of the Company within the past three years or has an immediate family member who has been an executive officer of the Company within the past three years;
- has, or has an immediate family member who has, received within the past three years more than \$100,000 during any twelve month period in direct compensation from the Company (other than fees for directors' services);
- is, or has an immediate family member who is, a current partner of a firm that is the Company's internal or external auditor; is a current employee of such firm, or has an immediate family member who is a current employee of such firm and who participates in the firm's audit, assurance or tax compliance (but not tax planning) practice, or; has, or has an immediate family member who has, within the last three years (but is no longer) a partner or employee of such a firm and personally worked on the Company's audit within that time;
- has, or has an immediate family member who has, been employed as an executive officer of another company where any of the Company's present executives serve on the other company's compensation committee during the past three years; or
- has been employed as an executive officer or employee, or has an immediate family member who has been employed as an executive officer, of another company that makes payments to, or receives payments from, the Company for property or services in an amount which, in any single fiscal year, exceeds the greater of (a) \$1 million or (b) 2% of such other company's consolidated gross revenues.

An "immediate family member" includes a person's spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law and anyone (except a domestic employee) who shares such person's home.

In addition to satisfying all of the independence criteria set forth above, no member of the Audit Committee may:

- receive any consulting, advisory or other compensatory fees from the Company or any of its subsidiaries (other than in his or her capacity as a member of the Audit Committee, the Board of Directors, or any other committee of the Board); or

- be an “affiliated person” of the Company or any of its subsidiaries (as defined by the Securities and Exchange Commission), except as a director of the Company.

Limits on Director Outside Activities

Directors must be willing to devote sufficient time to carry out their duties and responsibilities effectively, and should be committed to serve on the Board for an extended period of time. Each Board member is expected to ensure that other existing and planned future commitments do not conflict with or materially interfere with the member’s service as a director. Directors are expected to avoid any action, position or interest that conflicts with an interest of the Company, or gives the appearance of a conflict.

Change in Director Responsibilities

Directors should provide their irrevocable resignations from the Board, in substantially the form attached hereto as Exhibit A, which will be effective upon the occurrence of both (i) a significant change in their personal circumstances, including a change of their principal occupation, business occupation or job responsibilities, and (ii) Board acceptance of such resignation. Directors shall notify the Board promptly after the occurrence of a significant change in their personal circumstances and the facts related thereto. The Board, and specifically the Nominating and Corporate Governance Committee, shall review the facts surrounding each such significant change and make a recommendation to the Board as to the continued appropriateness of board membership under the new circumstances or whether the Board should accept any such tendered resignations.

The Board shall nominate for election or re-election as director of the Company only candidates who agree to tender the irrevocable resignations as provided in the preceding paragraph.

Term Limits

The Board does not believe it should establish term limits. While term limits could help ensure that there are fresh ideas and viewpoints available to the Board, they hold the disadvantage of losing the contribution of Directors who have been able to develop, over a period of time, increasing insight into the Company and its operations and, therefore, provide an increasing contribution to the Board as a whole.

Size of Board

The Board currently has nine members. The Board reviews from time to time the appropriate size of the Board. The Board will consider changing its size to accommodate outstanding candidates or to satisfy specific governance needs.

Separation of Chairman and CEO

The Board elects its Chairman and appoints the Company's Chief Executive Officer according to its view of what is best for the Company at any given time. The Board does not believe there should be a fixed rule as to whether the offices of Chairman and CEO should be vested in the same person or two different people, or whether the Chairman should be an employee of the Company or should be elected from among the non-employee directors. The needs of the Company and the individuals available to play these roles may dictate different outcomes at different times, and the Board believes that retaining flexibility in these decisions is in the best interests of the Company.

Executive Sessions of Non-Management and Independent Directors

The non-management directors of the Board will meet in regularly scheduled executive sessions without management present not less than twice annually, and at any time requested by a non-management director. If the non-management directors include directors who are not independent as defined by applicable listing standards of the New York Stock Exchange ("NYSE"), the independent members of the Board of Directors will meet without non-independent directors present at least once annually, and at any time requested by an independent director.

Presiding Director

The Presiding Director shall chair the Board's executive sessions of non-management and independent members of the Board of Directors. The Presiding Director shall be the Chairman of the Nominating and Corporate Governance Committee, or in such person's absence, the Chairman of the Audit Committee.

Board Access to Management

The independent members of the Board shall have access to, and are encouraged to contact, Company employees in order to obtain the information necessary to fulfill their duties. The Board may establish a process for such inquiries. Management is encouraged to invite Company employees to Board meetings where management participation will provide the Board with additional insight into the matters being considered.

Retention of Advisors/Consultants

The Board and each Committee of the Board shall have the authority to retain outside financial, legal or other advisors as they deem appropriate, and shall have the authority to obtain advice, reports or opinions from internal and external counsel and advisors, without consulting with or obtaining approval from any officer of the Company.

Board and Committee Evaluation

The Board and each Committee will perform an annual evaluation. In connection therewith, the directors will be requested to provide their assessments of the effectiveness of the Board and the Committees on which they serve. The evaluation may utilize an oral or written assessment questionnaire developed by the Nominating and Corporate Governance Committee. The individual assessments will be summarized and reported for discussion to the full Board and the Committees.

Communications with Directors

Stockholders and other interested parties may communicate with any and all Company directors by transmitting correspondence by mail, facsimile or email, addressed as follows:

[Individual Director][Presiding Director][Chairman of the Board][Board of Directors]
c/o Corporate Secretary
The Landmark @ One Market, Suite 300
San Francisco, CA 94105 or
Fax: (415) 901-7040 or
Email Address: CorporateSecretary@salesforce.com

The Corporate Secretary shall maintain a log of such communications and transmit as soon as practicable such communications to the identified director addressee(s), unless there are safety or security concerns that mitigate against further transmission of the communication, as determined by the Corporate Secretary in consultation with the General Counsel. The Board of Directors or individual directors so addressed shall be advised of any communication withheld for safety or security reasons as soon as practicable.

Director Attendance at Annual Meetings of Stockholders

The Company will make every effort to schedule its annual meeting of stockholders at a time and date to maximize attendance by directors taking into account the directors' schedules. All directors shall make every effort to attend the Company's annual meeting of stockholders absent an unavoidable and irreconcilable conflict.

Director Compensation

On an annual basis, the Nominating and Corporate Governance Committee shall review the compensation for non-employee directors. The Nominating and Corporate Governance Committee shall be responsible for approving changes in the compensation for non-employee directors, and shall be guided by the following goals:

- directors should be fairly compensated for the work required in discharge of their duties;

- compensation should align the directors' interests with the long-term interests of stockholders; and
- the compensation policy should be easy for stockholders to understand.

Stock Ownership Guidelines for Directors

While the Board does not establish the level of share ownership for individual directors, the Board believes that directors should be stockholders in order to align their interests with the long-term interests of the Company's stockholders.

Director Orientation and Continuing Education

Upon request by the Board of Directors, the Nominating and Corporate Governance Committee shall develop and maintain an orientation and continuing education program for new directors that will comply with any continuing education requirements developed by the NYSE.

Committees

The Board will at all times have an Audit Committee, a Compensation Committee, and a Nominating and Corporate Governance Committee. All members of these Committees will be independent directors under the criteria established by the NYSE. The Board may from time to time establish additional committees as necessary or appropriate. Committee members will be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee. Consideration should be given to rotating committee members periodically, but rotation should not be mandated as a policy.

Each Committee will have its own charter. The charters will set forth the purposes of the committees as well as qualifications for Committee membership. The charters shall be posted on the Company's website.

The Chairman of each Committee, in consultation with the Committee members and senior management, will determine the frequency and length of the Committee meetings consistent with any requirements set forth in the Committee's charter. The Chairman of each Committee, in consultation with the appropriate members of the Committee and management, will develop the Committee's agenda.

CEO Evaluation

The Compensation Committee conducts a review at least annually of the performance of the CEO. The Compensation Committee shall establish the evaluation process and determine the specific criteria on which the performance of the CEO is evaluated.

Succession Planning

The Nominating and Corporate Governance Committee shall conduct a periodic review of the Company's succession planning, including policies and principles for CEO selection and succession in the event of an emergency or the retirement of the CEO. The Committee shall report its recommendation to the Board.

Exhibit A
Form of Resignation

Attention: The Chairperson of the Board of Directors of salesforce.com, inc. (the
 “Board”)

In accordance with the Corporate Governance Guidelines of salesforce.com, inc., a Delaware corporation (the “Company”) regarding changes in director responsibilities, I hereby tender my resignation as a director of the Company, provided that this resignation shall be effective only in the event that (i) there is a significant change in my personal circumstances, including a change of my principal occupation, business occupation or job responsibilities, and (ii) the Board accepts this resignation following the occurrence of such significant change in my personal circumstances.

This resignation may not be withdrawn by me at any time.

Very truly yours,

Director

Dated: _____