UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 8-K	

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

February 17, 2005

Date of Report (date of earliest event reported)

SALESFORCE.COM, INC.

(Exact name of Registrant as specified in charter)

Delaware (State or other jurisdiction

001-32224 (Commission File Number) 94-3320693 (I. R. S. Employer

 $of\ incorporation)$

Identification No.)

The Landmark @ One Market, Suite 300

San Francisco CA 94105

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(Address of principal executive offices)

Registrant s telephone number, including area code: (415) 901-7000

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Section 2 Financial Information

Item 2.02 Results of Operations and Financial Condition

On February 17, 2005, salesforce.com, inc. issued a press release announcing its results for the quarter ended January 31, 2005. A copy of the press release is attached as Exhibit 99.1 to this current report on Form 8-K and is incorporated by reference herein.

The press release attached to this current report on Form 8-K contains non-GAAP financial information. In addition to providing the registrant s net income and earnings per diluted share financial measures on a GAAP basis for the periods discussed, the press release also provides non-GAAP net income and earnings per diluted share figures. These non-GAAP financial measures are derived from the applicable GAAP figures by excluding a one-time, non-cash expense of \$897,000 recorded by the registrant in the fourth quarter of the prior fiscal year as a result of increasing its accrued liability associated with the remaining available office space that was abandoned in December 2001. Management believes that by providing these non-GAAP financial measures investors will have a more complete understanding of salesforce.com s underlying operational results and trends in its performance.

The information in this current report on Form 8-K and the exhibits attached hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, regardless of any general incorporation language in such filing.

Section 9 Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Press Release dated February 17, 2005

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Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: February 17, 2005 salesforce.com, inc.

/s/ David Schellhase

David Schellhase, Senior Vice President and

General Counsel

Exhibit Index

Exhibit

Number Exhibit Title

99.1 Press Release dated February 17, 2005