## 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