



DIVISION OF
CORPORATION FINANCE

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

December 21, 2010

Francis V. Dane
Chief Financial Officer and Chief Legal Officer
Communication Intelligence Corporation
275 Shoreline Drive, Suite 500
Redwood Shores, CA 94065

**Re: Communication Intelligence Corporation
Schedule 14A
Filed December 9, 2010
File No. 000-19301**

Dear Mr. Dane:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Maryse Mills-Apenteng
Special Counsel