



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2018

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

Re: salesforce.com, inc.  
Incoming letter dated February 6, 2018

Dear Mr. Mueller:

This letter is in response to your correspondence dated February 6, 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 February 7, 2018. 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/corpfina/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,

Matt S. McNair  
Senior Special Counsel

Enclosure

cc: John Chevedden  
\*\*\*

April 4, 2018

**Response of the Office of Chief Counsel**  
**Division of Corporation Finance**

Re: salesforce.com, inc.  
Incoming letter dated February 6, 2018

The Proposal relates to simple majority voting.

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(e)(2). It appears that the Proposal was submitted for the Company's 2018 annual meeting. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(e)(2).

Sincerely,

Evan S. Jacobson  
Special Counsel

**DIVISION OF CORPORATION FINANCE**  
**INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS**

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the company in support of its intention to exclude the proposal from the company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes and rules administered by the Commission, including arguments as to whether or not activities proposed to be taken would violate the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversarial procedure.

It is important to note that the staff's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly, a discretionary determination not to recommend or take Commission enforcement action does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the company's management omit the proposal from the company's proxy materials.

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February 7, 2018

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

**# 1 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 could have been timely corrected had the company given notice. The signature date on the cover letter was correct and the date on the proposal itself was correct for the 2018 company AGM.

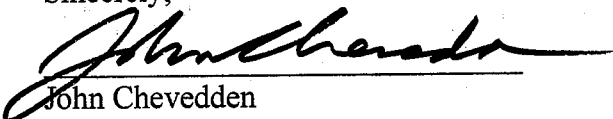
The rule is as follows in this Ariel font text (emphasis added):

(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 did not provide any evidence whatsoever of notification to the proponent.

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>

## 17 CFR 240.14a-8 - Shareholder proposals.

### § 240.14a-8 Shareholder proposals.

This section addresses when a company must include a shareholder's proposal in its proxy statement and identify the proposal in its form of proxy when the company holds an annual or special meeting of shareholders. In summary, in order to have your shareholder proposal included on a company's proxy card, and included along with any supporting statement in its proxy statement, you must be eligible and follow certain procedures. Under a few specific circumstances, the company is permitted to exclude your proposal, but only after submitting its reasons to the Commission. We structured this section in a question-and-answer format so that it is easier to understand. The references to "you" are to a shareholder seeking to submit the proposal.

**(a) Question 1:** What is a proposal? A shareholder proposal is your recommendation or requirement that the company and/or its board of directors take action, which you intend to present at a meeting of the company's shareholders. Your proposal should state as clearly as possible the course of action that you believe the company should follow. If your proposal is placed on the company's proxy card, the company must also provide in the form of proxy means for shareholders to specify by boxes a choice between approval or disapproval, or abstention. Unless otherwise indicated, the word "proposal" as used in this section refers both to your proposal, and to your corresponding statement in support of your proposal (if any).

**(b) Question 2:** Who is eligible to submit a proposal, and how do I demonstrate to the company that I am eligible? (1) In order to be eligible to submit a proposal, you must have continuously held at least \$2,000 in market value, or 1%, of the company's securities entitled to be voted on the proposal at the meeting for at least one year by the date you submit the proposal. You must continue to hold those securities through the date of the meeting.

**(2)** If you are the registered holder of your securities, which means that your name appears in the company's records as a shareholder, the company can verify your eligibility on its own, although you will still have to provide the company with a written statement that you intend to continue to hold the securities through the date of the meeting of shareholders. However, if like many shareholders you are not a registered holder, the company likely does not know that you are a shareholder, or how many shares you own. In this case, at the time you submit your proposal, you must prove your eligibility to the company in one of two ways:

**(i)** The first way is to submit to the company a written statement from the "record" holder of your securities (usually a broker or bank) verifying that, at the time you submitted your proposal, you continuously held the securities for at least one year. You must also include your own written statement that you intend to continue to hold the securities through the date of the meeting of shareholders; or

**(ii)** The second way to prove ownership applies only if you have filed a Schedule 13D (§ 240.13d-101), Schedule 13G (§ 240.13d-102), Form 3 (§ 249.103 of this chapter), Form 4 (§ 249.104 of this chapter) and/or Form 5 (§ 249.105 of this chapter), or amendments to those documents or updated forms, reflecting your ownership of the shares as of or before the date on which the one-year eligibility period begins. If you have filed one of these documents with the SEC, you may demonstrate your eligibility by submitting to the company:

**(A)** A copy of the schedule and/or form, and any subsequent amendments reporting a change in your ownership level;

**(B)** Your written statement that you continuously held the required number of shares for the one-year period as of the date of the statement; and

**(C)** Your written statement that you intend to continue ownership of the shares through the date of the company's annual or special meeting.

**(c) Question 3:** How many proposals may I submit? Each shareholder may submit no more than one proposal to a company for a particular shareholders' meeting.

**(d) Question 4:** How long can my proposal be? The proposal, including any accompanying supporting statement, may not exceed 500 words.

**(e) Question 5:** What is the deadline for submitting a proposal? (1) If you are submitting your proposal for the company's annual meeting, you can in most cases find the deadline in last year's proxy statement. However, if the company did not hold an annual meeting last year, or has changed the date of its meeting for this year more than 30 days from last year's meeting, you can usually find the deadline in one of the company's quarterly reports on Form 10-Q (§ 249.308a of this chapter), or in shareholder reports of investment companies under § 270.30d-1 of this chapter of the Investment Company Act of 1940. In order to avoid controversy, shareholders should submit their proposals by means, including electronic means, that permit them to prove the date of delivery.

**(2)** The deadline is calculated in the following manner if the proposal is submitted for a regularly scheduled annual meeting. The proposal must be received at the company's principal executive offices not less than 120 calendar days before the date of the company's proxy statement released to shareholders in connection with the previous year's annual meeting. However, if the company did not hold an annual meeting the previous year, or if the date of this year's annual meeting has been changed by more than 30 days from the date of the previous year's meeting, then the deadline is a reasonable time before the company begins to print and send its proxy materials.

**(3)** If you are submitting your proposal for a meeting of shareholders other than a regularly scheduled annual meeting, the deadline is a reasonable time before the company begins to print and send its proxy materials.

**(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. Your response must be postmarked, or transmitted electronically, no later than 14 days from the date you received the company's notification. A company need not provide you such notice of a deficiency if the deficiency cannot be remedied, such as if you fail to submit a proposal by the company's properly determined deadline. If the company intends to exclude the proposal, it will later have to make a submission under § 240.14a-8 and provide you with a copy under Question 10 below, § 240.14a-8(j).

(2) If you fail in your promise to hold the required number of securities through the date of the meeting of shareholders, then the company will be permitted to exclude all of your proposals from its proxy materials for any meeting held in the following two calendar years.

**(g) Question 7:** Who has the burden of persuading the Commission or its staff that my proposal can be excluded? Except as otherwise noted, the burden is on the company to demonstrate that it is entitled to exclude a proposal.

**(h) Question 8:** Must I appear personally at the shareholders' meeting to present the proposal? (1) Either you, or your representative who is qualified under state law to present the proposal on your behalf, must attend the meeting to present the proposal. Whether you attend the meeting yourself or send a qualified representative to the meeting in your place, you should make sure that you, or your representative, follow the proper state law procedures for attending the meeting and/or presenting your proposal.

(2) If the company holds its shareholder meeting in whole or in part via electronic media, and the company permits you or your representative to present your proposal via such media, then you may appear through electronic media rather than traveling to the meeting to appear in person.

(3) If you or your qualified representative fail to appear and present the proposal, without good cause, the company will be permitted to exclude all of your proposals from its proxy materials for any meetings held in the following two calendar years.

**(i) Question 9:** If I have complied with the procedural requirements, on what other bases may a company rely to exclude my proposal? (1) Improper under state law: If the proposal is not a proper subject for action by shareholders under the laws of the jurisdiction of the company's organization;

**NOTE TO PARAGRAPH (i)(1):**

Depending on the subject matter, some proposals are not considered proper under state law if they would be binding on the company if approved by shareholders. In our experience, most proposals that are cast as recommendations or requests that the board of directors take specified action are proper under state law. Accordingly, we will assume that a proposal drafted as a recommendation or suggestion is proper unless the company demonstrates otherwise.

**(2) Violation of law:** If the proposal would, if implemented, cause the company to violate any state, federal, or foreign law to which it is subject;

**NOTE TO PARAGRAPH (i)(2):**

We will not apply this basis for exclusion to permit exclusion of a proposal on grounds that it would violate foreign law if compliance with the foreign law would result in a violation of any state or federal law.

**(3) Violation of proxy rules:** If the proposal or supporting statement is contrary to any of the Commission's proxy rules, including § 240.14a-9, which prohibits materially false or misleading statements in proxy soliciting materials;

**(4) Personal grievance; special interest:** If the proposal relates to the redress of a personal claim or grievance against the company or any other person, or if it is designed to result in a benefit to you, or to further a personal interest, which is not shared by the other shareholders at large;

**(5) Relevance:** If the proposal relates to operations which account for less than 5 percent of the company's total assets at the end of its most recent fiscal year, and for less than 5 percent of its net earnings and gross sales for its most recent fiscal year, and is not otherwise significantly related to the company's business;

**(6) Absence of power/authority:** If the company would lack the power or authority to implement the proposal;

**(7) Management functions:** If the proposal deals with a matter relating to the company's ordinary business operations;

**(8) Director elections:** If the proposal:

- (i) Would disqualify a nominee who is standing for election;
- (ii) Would remove a director from office before his or her term expired;
- (iii) Questions the competence, business judgment, or character of one or more nominees or directors;
- (iv) Seeks to include a specific individual in the company's proxy materials for election to the board of directors; or
- (v) Otherwise could affect the outcome of the upcoming election of directors.

**(9) Conflicts with company's proposal:** If the proposal directly conflicts with one of the company's own proposals to be submitted to shareholders at the same meeting;

**NOTE TO PARAGRAPH (i)(9):**

A company's submission to the Commission under this section should specify the points of conflict with the company's proposal.

February 6, 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.*  
*Stockholder Proposal of James McRitchie and Myra K. Young*  
*Exchange Act of 1934—Rule 14a-8*

Dear Ladies and Gentlemen:

This letter is to inform you that our client, salesforce.com, inc. (the “Company”), intends to omit a stockholder proposal (the “Proposal”) and statements in support thereof submitted for inclusion in its proxy statement and form of proxy (collectively, the “Proxy Materials”) for the Company’s 2017 Annual Meeting of Stockholders (the “2017 Annual Meeting”) by John Chevedden on behalf of James McRitchie and Myra K. Young (together, the “Proponents”). A copy of the Proposal, together with the Proponent’s cover letter, is attached to this letter as Exhibit A. Pursuant to Rule 14a-8(j), we have concurrently sent copies of this correspondence to the Proponents.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that stockholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponents that if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

**BASIS FOR EXCLUSION**

The Proponents’ cover letter, dated December 8, 2017, states that they are submitting the proposal “for a vote at the 2017 annual shareholder meeting,” and also states that the Proponents “pledge to continue to hold the required stock until after the date of the next shareholder meeting in 2017.” The Proposal was received after the Company’s 2017 Annual Meeting, which was

Office of Chief Counsel  
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held on June 6, 2017. Accordingly, we respectfully request that the Staff concur with our view that the Proposal may be excluded from the 2017 Proxy Materials pursuant to Rule 14a-8(e)(2) because the Proponents failed to timely submit the Proposal. Because the Proposal was submitted specifically for inclusion in the 2017 Proxy Materials, the Company also does not intend to include the Proposal in the Proxy Materials for the Company's 2018 Annual Meeting of Stockholders. In addition, the Company requests that the Staff waive the 80-day deadline in Rule 14a-8(j)(1) for good cause.

## ANALYSIS

### **I. The Proposal May Be Excluded Under Rule 14a-8(e)(2) Because The Proponents Submitted The Proposal After The Deadline Established In The Company's Proxy Statement.**

Under Rule 14a-8(e)(2), a stockholder proposal submitted for consideration at a company's regularly scheduled annual meeting must be received by the company "not less than 120 calendar days before the date of the company's proxy statement released to shareholders in connection with the previous year's annual meeting." The Company disclosed in its 2016 proxy statement the deadline for submitting stockholder proposals and the method for submitting such proposals for the Company's 2017 Annual Meeting, pursuant to Rule 14a-5(e). Specifically, under the heading "Procedure for Submitting Stockholder Proposals" on page 57, the Company's 2016 Proxy Statement states:

In addition, any stockholder proposal intended to be included in the Company's proxy statement for the next annual meeting of stockholders of the Company must also satisfy SEC regulations under Rule 14a-8 of the Exchange Act and be received not later than December 22, 2016.

The Company calculated the December 22, 2016 deadline in the manner prescribed in Rule 14a-8(e) and Staff Legal Bulletin No. 14 (July 13, 2001) ("SLB 14"). A copy of pages 56 and 57 of the Company's 2016 Proxy Statement is attached to this letter as Exhibit B.

Rule 14a-8(e)(2) provides that the 120-calendar day advance receipt requirement does not apply if the current year's annual meeting has been changed by more than 30 days from the date of the prior year's meeting. The Company's 2017 Annual Meeting of Stockholders was held on June 6, 2017, within 30 days of the anniversary of its 2016 Annual Meeting of Stockholders, which was held on June 2, 2016. Accordingly, because the 2017 Annual Meeting was not moved by more than 30 days, the deadline for stockholder proposals for the Company's 2017 Annual Meeting was the date disclosed in the Company's 2016 proxy statement.



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On December 8, 2017, over 11 months after the Company's deadline for stockholder proposals, the Company received the Proposal, which was sent via e-mail to the Company's Secretary. A copy of the Proponents' email submission showing the date of delivery is attached as Exhibit A. The cover letter accompanying the Proposal indicates that the Proponents are "submitting a shareholder proposal to move to *Simple Majority Vote* requirements for a vote at the 2017 annual shareholder meeting." In addition, the Proponents "pledge to continue to hold the required stock until after the date of the next shareholder meeting in 2017." See Exhibit A.

On numerous occasions, the Staff has concurred with the exclusion of a proposal pursuant to Rule 14a-8(e)(2) on the basis that it was submitted to the company after the established submission deadline. See, e.g., *Jack in the Box Inc.* (avail. Nov. 12, 2010) (permitting the exclusion of a proposal received over a month after the submission deadline established by the previous year's proxy statement); *Cisco Systems, Inc.* (avail. Oct. 18, 2010) (permitting the exclusion of a proposal received four months after the submission deadline); *Cardinal Health, Inc.* (avail. Dec. 16, 2009) (permitting the exclusion of a proposal received five months after the submission deadline); *General Electric Co.* (avail. Mar. 19, 2009) (permitting the exclusion of a proposal received over two months after the submission deadline); *Verizon Communications, Inc.* (avail. Jan. 29, 2008) (permitting the exclusion of a proposal submitted 20 days after the submission deadline). As with each of these precedents, the Proponents stated that they were submitting the Proposal for a specific stockholder's meeting but submitted the Proposal after the deadline for that meeting.<sup>1</sup> Accordingly, the Proposal may properly be excluded.

The Company has not provided the Proponents with the 14-day notice described in Rule 14a-8(f)(1) because such a notice is not required if a proposal's defect cannot be cured. As stated in Staff Legal Bulletin No. 14 (July 13, 2001), Rule 14a-8(f)(1) does not require the 14-day notice 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).

We therefore request that the Staff concur that the Proposal may properly be excluded from the 2017 Proxy Materials because the Proponents failed to submit the Proposal within the time frame required under Rule 14a-8(e)(2).

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<sup>1</sup> Because the Proponents clearly stated that they submitted the Proposal "for a vote at the 2017 annual shareholder meeting," the Company also does not intend to include the Proposal in the Proxy Materials for its 2018 Annual Meeting of Stockholders. See *Cardinal Health, Inc.* (proposal submitted for inclusion in the proxy statement for "the next annual meeting of Cardinal Health, Inc. shareholders" excluded when it was submitted one week before the company's "next annual meeting."). Cf. *Beckman Coulter, Inc.* (avail. Dec. 23, 2008) (concurring in exclusion of proposal addressed to a different company).

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## II. Waiver Of The 80-Day Requirement In Rule 14a-8(j)(1) Is Appropriate

The Company further requests that the Staff waive the 80-day filing requirement set forth in Rule 14a-8(j) for good cause. Rule 14a-8(j)(1) requires that, if a company “intends to exclude a proposal from its proxy materials, it must file its reasons with the Commission no later than 80 calendar days before it files its definitive proxy statement and form of proxy with the Commission.” However, Rule 14a-8(j)(1) allows the Staff to waive the deadline if a company can show “good cause.” The Company did not receive the Proposal until December 8, 2017, over 10 months days after the 80-day deadline. The Staff has consistently found “good cause” to waive the 80-day requirement in Rule 14a-8(j)(1) where the untimely submission of a proposal prevented a company from satisfying the 80-day provision. *See* Staff Legal Bulletin No. 14B (Sept. 15, 2004) (indicating that the “most common basis for the company’s showing of good cause is that the proposal was not submitted timely and the company did not receive the proposal until after the 80-day deadline had passed.”); *see, e.g., Cardinal Health, Inc.* (avail. Dec. 16, 2009); *Barnes & Noble, Inc.* (avail. June 3, 2008); *DTE Energy Co.* (avail. Mar. 24, 2008); *Alcoa Inc.* (avail. Feb. 25, 2008) (each waiving the 80-day requirement where the company received the proposal after the submission deadline).

The Proposal was submitted to the Company for its 2017 Annual Meeting after the 80-day deadline had passed. Accordingly, we believe that the Company has “good cause” for its inability to meet the 80-day requirement, and based on the foregoing precedent, we respectfully request that the Staff waive the 80-day requirement with respect to this letter.

### CONCLUSION

Based on the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2017 Proxy Materials. We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject.

Sincerely,



Ronald O. Mueller

Office of Chief Counsel  
Division of Corporation Finance  
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Enclosures

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

102439211.5

**EXHIBIT A**

From:

\*\*\*

Date: Fri, Dec 8, 2017 at 8:17 PM

Subject: Rule 14a-8 Proposal (CRM)`

To: "Amy E. Weaver" <[aweaver@salesforce.com](mailto:aweaver@salesforce.com)>

Cc: Scott Siamas <[ssiamas@salesforce.com](mailto:ssiamas@salesforce.com)>, Sarah Dods <[sdods@salesforce.com](mailto:sdods@salesforce.com)>, John Cummings <[jcummings@salesforce.com](mailto:jcummins@salesforce.com)>

Dear Ms. Weaver,

Please see the attached rule 14a-8 proposal to improve corporate governance and enhance long-term shareholder value at de minimis up-front cost – especially considering the substantial market capitalization of the company.

Sincerely,

John Chevedden

\*\*\*

salesforce.com inc.

Corporate Secretary

The Landmark @ One Market , Suite 300

San Francisco, CA 94105

Main: 415-901-7000

Fax: 415-901-7040

Sarah Dods, Vice President & Associate General Counsel, [sdods@salesforce.com](mailto:sdods@salesforce.com)

Scott Siama, Senior Corporate Counsel, Corporate & Securities, [ssiamas@salesforce.com](mailto:ssiamas@salesforce.com).

Dear Corporate Secretary:

We are pleased to be shareholders in salesforce.com inc. (CRM) and appreciate the company's leadership in various areas. However, we are concerned our company failed to implement the special meeting proposal passed this year and has further unrealized potential that can be unlocked by more closely aligning proxy voting with public proclamations.

We are submitting a shareholder proposal to move to *Simple Majority Vote* requirements for a vote at the 2017 annual shareholder meeting. The proposal meets all Rule 14a-8 requirements, including continuous ownership of the required stock value for over a year. We pledge to continue to hold the required stock until after the date of the next shareholder meeting in 2017. Our submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Additionally, his letter confirms that we are delegating John Chevedden to act as our agent regarding this Rule 14a-8 proposal, including its submission, negotiations and/or modification, and presentation at the forthcoming shareholder meeting. Please direct all future communications regarding our rule 14a-8 proposal to John Chevedden (PH: \*\*\*

\*\*\* to facilitate prompt communication. Please identify James McRitchie and Myra K. Young as the proponents of the proposal exclusively.

Your consideration and the consideration of the Board of Directors is appreciated in responding to this proposal. Please acknowledge receipt of our proposal promptly by email to \*\*\*

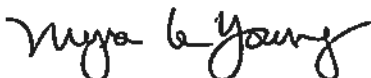
Sincerely,



James McRitchie

December 8, 2017

Date



Myra K. Young

December 8, 2017

Date

cc: [investor@salesforce.com](mailto:investor@salesforce.com)

[CRM: Rule 14a-8 Proposal, December 8, 2017]  
[This line and any line above it – *Not* for publication.]

### **Proposal [4\*] – Simple Majority Vote**

RESOLVED, salesforce.com, inc. (CRM) shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. This means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. It is important that our company take each step necessary to adopt this proposal topic. It is also important that our company take each step necessary to avoid a failed vote on this proposal topic.

Supporting Statement: Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of six entrenching mechanisms that are negatively related to company performance according to “What Matters in Corporate Governance” by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School ([https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=593423](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=593423)).

Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management. The majority of S&P 500 and S&P 1500 companies have no supermajority voting requirements. Additionally, unlike the majority of S&P 500 and S&P 1500 companies, our shareholders cannot call special meetings.

This proposal topic won from 74% to 99% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill, Macy’s, Ferro Arconic, and Cognizant Technology Solutions. Currently a 1%-minority can frustrate the will of our 66%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving our corporate governance.

Passage of this proposal is even more critical given that a majority of shares voted in favor of allowing shareholders with 15% of outstanding shares to call a special meeting but the Board has failed to implement the proposal.

Please vote to enhance shareholder value:

**Simple Majority Vote – Proposal [4\*]**  
[This line and any below are *not* for publication]  
Number 4\* to be assigned by CRM

James McRitchie and Myra K. Young,  
this proposal.

\*\*\*

sponsored

Notes:

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

**We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.**

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email

\*\*\*





12/20/2017

James Mcritchie  
\*\*\*

Re: Your TD Ameritrade Account Ending in \*\*\*

Dear James Mcritchie,

Thank you for allowing me to assist you today. Pursuant to your request, this letter is to confirm that as of the date of this letter, James McRitchie and Myra K. Young held, and had held continuously for at least thirteen months, 35 shares of Salesforce.com inc. (CRM) common stock in their account ending in \*\*\* at TD Ameritrade. The DTC clearinghouse number for TD Ameritrade is 0188

If we can be of any further assistance, please let us know. Just log in to your account and go to the Message Center to write us. You can also call Client Services at 800-669-3900. We're available 24 hours a day, seven days a week.

Sincerely,

Jonathan Hayes  
Resource Specialist  
TD Ameritrade

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**EXHIBIT B**

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**Voting of proxies; Discretionary voting.** Stockholders may vote over the Internet, by telephone, by mail, or in person, as described above. All shares entitled to vote and represented by properly executed proxy cards received prior to the Annual Meeting, and not revoked, will be voted at the Annual Meeting in accordance with the instructions indicated on those proxy cards. The telephone and Internet voting procedures are designed to authenticate the stockholder's identity, to allow stockholders to vote their shares and confirm that their voting instructions have been properly recorded. If you vote by telephone or over the Internet, you do not need to complete and mail your proxy card. If you do not provide specific voting instructions on a properly executed proxy card or when voting over the phone or Internet, your shares will be voted as recommended by the Board.

If any other matters are properly presented for consideration at the Annual Meeting, including, among other things, consideration of a motion to adjourn the Annual Meeting to another time or place (including for the purpose of soliciting additional proxies), the persons named in the proxy card and acting thereunder will have discretion to vote on those matters in accordance with their best judgment.

**Effect of not casting your vote.** If you hold your shares in street name, it is critical that you cast your vote if you want it to count in the election of directors, the amendment and restatement of the Company's Amended and Restated Certificate of Incorporation, the advisory vote to approve named executive officer compensation, a stockholder proposal regarding a change in control policy and the stockholder proposal regarding a share retention policy (Proposals 1, 2, 4, 5, and 6 in this Proxy

Statement). Your bank or broker will have discretion to vote any uninstructed shares on the ratification of the appointment of the Company's independent registered public accounting firm (Proposal 3 in this Proxy Statement).

If you are a stockholder of record, it is also critical that you cast your vote. If you do not cast your vote, no votes will be cast on your behalf on any of the items of business at the Annual Meeting.

**Revocability of proxy.** You may revoke your proxy by:

- entering a new vote by telephone or over the Internet;
- filing with the Secretary of the Company, at or before the taking of the vote at the Annual Meeting, a written notice of revocation or a duly executed proxy card, in either case dated later than the prior proxy card relating to the same shares; or
- attending the Annual Meeting and voting in person (although attendance at the Annual Meeting will not in and of itself revoke a proxy).

Any written notice of revocation or subsequent proxy card must be received by the Secretary of the Company prior to the taking of the vote at the Annual Meeting. Such written notice of revocation or subsequent proxy card should be hand delivered to the Secretary of the Company or should be sent to the Company's principal executive offices, salesforce com, inc., The Landmark @ One Market, Suite 300, San Francisco, California 94105, Attention: Corporate Secretary.

If a broker, bank or other nominee holds your shares, you must contact them in order to find out how to change your vote.

## Expenses of Solicitation

The Company will bear the entire cost of solicitation. In addition, the Company may arrange with brokerage houses and other custodians, nominees and fiduciaries to forward solicitation materials to the beneficial owners of the stock held of record by such persons, and the Company will reimburse them for their reasonable out-of-pocket expenses. The Company may use the services of the Company's directors, officers, employees and

others to solicit proxies, personally or by telephone, without additional compensation. The Company has retained Morrow & Co., LLC, 470 West Ave., Stamford, Connecticut, 06902, a proxy solicitation firm, for assistance in connection with the Annual Meeting at a cost of approximately \$14,000, plus reasonable out-of-pocket expenses.

## Procedure for Submitting Stockholder Proposals

All proposals of stockholders intended to be presented at the Company's next annual meeting of stockholders, regardless of whether such proposals are intended to be included in the Company's proxy statement for the next annual meeting of stockholders, must satisfy the requirements set forth in the advance notice of stockholder business provision of the Company's Bylaws. As summarized below, such provision states that in order for stockholder business to be properly brought before a meeting by a stockholder, such stockholder must have given timely notice thereof in proper written form to the Secretary of the Company at our principal executive offices.

To be timely, a stockholder proposal must be received at our principal executive offices no later than the 45th day and no earlier than the 75th day before the one-year anniversary of the date the Company's proxy statement was released to stockholders in connection with the previous year's annual meeting. If the date of the annual meeting is advanced by more than 30 days prior to, or delayed by more than 60 days after, the one-year anniversary of the date of the previous year's annual meeting, then notice must be received no earlier than the close of business on the 120th day prior to such annual meeting and not later than the close of business on the later of the 90th day prior to such annual meeting, or the tenth day following the day on which public announcement of the date of such annual meeting is first made. Stockholder proposals to be presented at the next annual



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## PROCEDURAL MATTERS (CONTINUED)

meeting of stockholders must be received by the Secretary of the Company at our principal executive offices no earlier than February 5, 2017 and no later than March 7, 2017.

To be in proper written form, a stockholder's notice to the Secretary of the Company must set forth as to each matter of business the stockholder intends to bring before the annual meeting (i) a brief description of the business intended to be brought before the annual meeting and the reasons for conducting such business at the annual meeting, (ii) the name and address of the stockholder(s) proposing such business, (iii) the class and number of shares of the Company which are held of record or are beneficially owned by the stockholder(s), (iv) whether and the extent to which any hedging or other transaction or series of transactions has been entered into by or on behalf of such stockholder(s) with respect to any securities of the Company, and a description of any other similar agreement, arrangement or understanding, (v) any material interest of the stockholder(s) in such business and (vi) a statement whether such stockholder(s) will deliver a proxy statement and form of proxy to the Company's stockholders. In addition, to be in proper written form, a stockholder's notice to the Secretary of the Company must be supplemented not later than ten days following the record date to disclose the information contained in clauses (iii) and (iv) in this paragraph as of the record date.

In addition, any stockholder proposal intended to be included in the Company's proxy statement for the next annual meeting of stockholders of the Company must also satisfy SEC regulations under Rule 14a-8 of the Exchange Act and be received not later than December 22, 2016. In the event the date of the annual meeting is moved by more than 30 days from the date contemplated at the time of the previous year's proxy statement, then notice must be received within a reasonable time before the Company begins to make its proxy materials available. Upon such an occurrence, the Company will publicly announce the deadline for submitting a proposal by means of disclosure in a press release or in a document filed with the SEC.

The requirements for providing advance notice of stockholder business as summarized above are qualified in their entirety by our Bylaws, which we recommend that you read in order to comply with the requirements for bringing a proposal. You may contact the Company's Secretary at our principal executive offices for a copy of our current Bylaws, including the relevant provisions regarding the requirements for making stockholder proposals and nominating director candidates, or you may refer to the copy of our bylaws most recently filed with the SEC and available at [www.sec.gov](http://www.sec.gov).

## Delivery of Proxy Materials

To receive current and future proxy materials in either paper or electronic form, please contact Investor Relations at (415) 536-6250 or [investor@salesforce.com](mailto:investor@salesforce.com).

The SEC has adopted rules that permit companies and intermediaries such as brokers to satisfy delivery requirements for proxy statements with respect to two or more stockholders sharing the same address by delivering a single proxy statement addressed to those stockholders, unless the Company has received contrary instructions from one or more of the stockholders. This process, which is commonly referred to as

"householding," potentially provides extra convenience for stockholders and cost savings for companies. The Company and some brokers household proxy materials, delivering a single set of materials per household, even if more than one stockholder resides in that household. If your proxy statement is being householded and you would like to receive separate copies, or if you are receiving multiple copies and would like to receive a single copy, please contact Investor Relations at (415) 536-6250 or [investor@salesforce.com](mailto:investor@salesforce.com), or write to [salesforce.com, inc., The Landmark @ One Market, Suite 300, San Francisco, California 94105](mailto:salesforce.com, inc., The Landmark @ One Market, Suite 300, San Francisco, California 94105), Attention: Investor Relations.

### IMPORTANT NOTICE REGARDING THE AVAILABILITY OF PROXY MATERIALS FOR THE ANNUAL MEETING OF STOCKHOLDERS TO BE HELD ON JUNE 2, 2016

The Notice of Annual Meeting, Notice of Internet Availability of Proxy Materials, Proxy Statement and Annual Report are available for shares held of record at [www.envisionreports.com/CRM](http://www.envisionreports.com/CRM) and for shares held in street name at the website noted in the notice provided by your broker.

