

Room 4561

June 22, 2006

Mr. S. Steven Singh  
Chief Executive Officer  
Concur Technologies, Inc.  
18400 NE Union Hill Road  
Redmond, WA 98052

**Re: Concur Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2005**  
**Filed December 14, 2005**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2006**  
**Filed May 10, 2006**  
**Form 8-K/A Filed April 10, 2006**  
**File No. 000-25137**

Dear Mr. Singh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief