

Mail Stop 4561

May 1, 2008

Mr. S. Steven Singh  
Chief Executive Officer and Chairman of the Board of Directors  
Concur Technologies, Inc.  
18400 NE Union Hill Road  
Redmond, Washington

**Re: Concur Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2007**  
**Filed December 14, 2007**  
**File No. 000-25137**

Dear Mr. Singh:

We have completed our review of legal matters associated with your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Barbara C. Jacobs  
Assistant Director