

**Mail Stop 4561**  
**Via fax (425) 497-6221**

February 22, 2010

Mr. S. Steven Singh  
CEO and Chairman of the Board  
Concur Technologies, Inc.  
18400 NE Union Hill Road  
Redmond, WA 98052

**Re: Concur Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Filed November 18, 2009**  
**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 on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief