



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

DIVISION OF
CORPORATION FINANCE

September 6, 2022

Jeff Tudor
Chief Executive Officer
Concord Acquisition Corp
477 Madison Avenue
New York, NY 10022

Re: Concord Acquisition Corp
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 4, 2022
Form 10-K/A for the Fiscal Year Ended December 31, 2021
Filed September 1, 2022
File No. 001-39770

Dear Mr. Tudor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction