

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

March 24, 2014

Via E-mail

Mr. Steven Singh CEO and Chairman of the Board Concur Technologies, Inc. 601 108th Avenue NE, Suite 1000 Bellevue, Washington 98004

Re: Concur Technologies, Inc.

Form 10-K for the Fiscal Year Ended September 30, 2013

Filed November 13, 2013

Form 8-K filed November 6, 2013

File No. 000-25137

Dear Mr. Singh:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief

cc: Via E-mail

Kyle Sugamele, Chief Legal Officer Frank Pelzer, Chief Financial Officer