



DIVISION OF  
CORPORATION FINANCE

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

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