

**Room 4561**  
**Via fax (678) 258-3986**

March 24, 2010

Dan Mondor  
President & CEO  
Concurrent Computer Corporation  
4375 River Green Parkway  
Suite 100  
Duluth, GA 30096

**Re: Concurrent Computer Corporation**  
**Form 10-K for the Fiscal Year Ended June 30, 3009**  
**Filed August 28, 2009**  
**File no. 000-13150**

Dear Mr. Mondor:

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