

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

DIVISION OF CORPORATION FINANCE

February 23, 2015

<u>Via E-mail</u> Mr. Emory O. Berry Chief Financial Officer 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, 2014 Filed August 27, 2014 File No. 000-13150

Dear Mr. Berry:

We have completed our review of your filing. 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/ Patrick Gilmore

Patrick Gilmore Accounting Branch Chief