



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

October 4, 2017

Via E-mail

Allan Oberman  
Chief Executive Officer  
Concordia International Corp.  
277 Lakeshore Road East  
Suite 302  
Oakville, Ontario L6J 1H9

**Re: Concordia International Corp.  
40-F for Fiscal Year Ended December 31, 2016  
Filed March 16, 2017  
File No. 001-37413**

Dear Mr. Oberman:

We refer you to our comment letter dated September 17, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Suzanne Hayes  
Assistant Director  
Division of Corporation Finance

Francesco Tallarico  
Chief Legal Officer & Secretary  
Concordia International Corp.