



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

October 17, 2016

Mr. Rick L. Weller  
Chief Financial Officer  
Euronet Worldwide, Inc.  
3500 College Boulevard  
Leawood, Kansas 66211

**Re: Euronet Worldwide, Inc.**  
**Form 8-K**  
**Filed April 27, 2016**  
**File No. 001-31648**

Dear Mr. Weller:

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,

/s/ H. Stephen Kim

H. Stephen Kim  
Assistant Chief Accountant  
Office of Financial Services