

Mail Stop 4561

April 21, 2009

Dov Baharav  
Chief Executive Officer  
Amdocs Limited  
1390 Timberlake Manor Parkway  
Chesterfield, Missouri 63017

**Re: Amdocs Limited  
Form 20-F for the Fiscal Year Ended September 30, 2008  
File No. 001-14840**

Dear Mr. Baharav:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief