



DIVISION OF
CORPORATION FINANCE

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

April 4, 2011

Via Facsimile

Mr. Thomas G. O'Brien
Treasurer and Secretary
Amdocs Limited
1390 Timberlake Manor Parkway
Chesterfield, Missouri 63017

Re: Amdocs Limited
Form 20-F for the Fiscal Year Ended September 30, 2010
Filed December 7, 2010
Amendment No. 1 to Form 20-F for the Fiscal Year Ended
September 30, 2010
Filed December 9, 2010
File No. 001-14840

Dear Mr. O'Brien:

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,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief