

Mail Stop 4561

February 4, 2010

Robin Raina  
Chairman of the Board, President and CEO  
Ebix, Inc.  
5 Concourse Parkway, Suite 3200  
Atlanta, GA 30328

**Re: Ebix, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File No. 000-15946**

Dear Mr. Raina:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief