



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

July 30, 2018

Via E-mail

Robin Raina
President and Chief Executive Officer
Ebix Inc.
1 Ebix Way
Johns Creek, GA 30097

Re: Ebix, Inc.
10-K for Fiscal Year Ended December 31, 2017
Filed March 1, 2018
File No. 0-15946

Dear Mr. Raina:

We refer you to our comment letter dated June 29, 2018, regarding business contacts with North Korea, 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: Barbara Jacobs
Assistant Director
Division of Corporation Finance

Sean Donaghy
Chief Financial Officer