

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

Mail Stop 4628

July 30, 2018

<u>Via E-mail</u> 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