Mail Stop 4561

May 14, 2008

Mr. Dov Baharav Chief Executive Officer Amdocs Limited 1390 Timberlake Manor Parkway Chesterfield, MO 63017

> Re: Amdocs Limited Form 20-F for the Fiscal Year Ended September 30, 2007 Filed December 3, 2007 File no. 1-14840

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