

May 31, 2005

VIA EDGAR

- - - - -

SECURITIES AND EXCHANGE COMMISSION
Division of Corporation Finance
Judiciary Plaza
450 Fifth Street, N.W.
Washington, DC 20549
Attention: Jeffrey Werbitt

Re: AMDOCS LIMITED
Post-Effective Amendment No. 6 to Form F-3
filed on May 31, 2005 (File No. 333-114344)

Ladies and Gentlemen:

On behalf of Amdocs Limited (the "Company"), please find below an acknowledgment of the Company as requested by the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") in the letter dated May 23, 2005, from Mr. Mark Shuman, Branch Legal Chief, Division of Corporation Finance of the Commission. The comment letter relates to the above-referenced Post-Effective Amendment (the "Amendment") to Registration Statement on Form F-3 (the "Form F-3") filed by the Company with the Commission on May 31, 2005.

In the comment letter, the Staff requested that the Company acknowledge certain matters with respect to the Amendment filing. Specifically, the Staff provided the following comment:

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please furnish a letter acknowledging that:

- o should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- o the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

o the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

By this letter, the Company hereby acknowledges that, should the Commission or the Staff, acting pursuant to delegated authority, declare the Amendment effective, it does not foreclose the Commission from taking any action with respect to the Amendment. The Company further acknowledges to the Commission that the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Amendment effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Amendment. The Company acknowledges that it may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States, and that the Division of Enforcement has access to all information provided to the Staff of the Division of Corporation Finance in connection with the review of the Amendment or in response to Staff comments on the Amendment.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

Please do not hesitate to contact the undersigned at 314-212-8383 with any questions regarding this response letter or the above acknowledgement.

Very truly yours,

/s/ Thomas G. O'Brien

Thomas G. O'Brien
Secretary and Treasurer