February 11, 2020

Shuky Sheffer

President and Chief Executive Officer

Amdocs Limited

1390 Timberlake Manor Parkway

Chesterfield, Missouri 63017

Re: Amdocs Limited

Form 20-F for the Fiscal Year Ended September 30, 2019

Filed December 16, 2019

File No. 001-14840

Dear Mr. Sheffer:

We have reviewed your filing and have the following comment. In our comment, we

may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested

information or advise us as soon as possible when you will respond. If you do not believe our

comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 20-F for the Fiscal Year Ended September 30, 2019

Item 5. Operating and Financial Review and Prospects Liquidity and Capital Resources, page 37

1. We note your normalized free cash flow measure excludes charges that required cash

settlement. Such charges cannot be excluded from non-GAAP liquidity measures per Item

10(e)(1)(ii)(A) of Regulation S-K. Please remove the measure or explain how it complies.

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.

Shuky Sheffer

Amdocs Limited

February 11, 2020

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You may contact Megan Akst, Senior Staff Accountant at 202-551-3407 or

Melissa

Kindelan, Senior Staff Accountant at 202-551-3564 if you have questions.

FirstName LastNameShuky Sheffer Comapany NameAmdocs Limited

Sincerely,

Division of Corporation

Finance

February 11, 2020 Page 2

FirstName LastName

Office of Technology