

# amdocs

March 22, 2011

**By EDGAR Submission**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Mail Stop 4561  
Washington, DC 20549  
Attention: Jaime John

Re: AMDOCS LIMITED  
Form 20-F for the Fiscal Year Ended September 30, 2010  
Filed December 7, 2010  
File No. 001-14840

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 U.S. Securities and Exchange Commission (the "Commission") in the letter dated January 26, 2011 from Patrick Gilmore, Accounting Branch Chief, of the U.S. Securities and Exchange Commission (the "Commission"), to Thomas G. O'Brien, Treasurer and Secretary of Amdocs.

In the comment letter, the Staff requested that the Company acknowledge certain matters with respect to the 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and applicable Exchange Act rules require. 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.*

*In responding to our comments, please provide a written statement from the company acknowledging that:*

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;*
  - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and*
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- *the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.*

By this letter, the Company hereby acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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U.S. Securities and Exchange Commission

March 22, 2011

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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