



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

DIVISION OF  
CORPORATION FINANCE

February 25, 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 completed our review of your filing. 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,

Division of Corporation Finance  
Office of Technology