



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

October 17, 2016

Mr. Rick L. Weller
Chief Financial Officer
Euronet Worldwide, Inc.
3500 College Boulevard
Leawood, Kansas 66211

Re: Euronet Worldwide, Inc.
Form 8-K
Filed April 27, 2016
File No. 001-31648

Dear Mr. Weller:

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,

/s/ H. Stephen Kim

H. Stephen Kim
Assistant Chief Accountant
Office of Financial Services