

Mail Stop 4561

September 12, 2008

Mr. Robin Raina  
Chairman of the Board, President and  
Chief Executive Officer  
Ebix, Inc.  
5 Concourse Parkway, Suite 3200  
Atlanta, GA 30328

**Re: Ebix, Inc.  
Form 10-K For the Year Ended December 31, 2007  
Filed on March 31, 2008  
File No. 000-15946**

Dear Mr. Raina:

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief