

Mail Stop 4561

December 13, 2005

Michael J. Brown  
Chairman and Chief Executive Officer  
4601 College Boulevard  
Suite 300  
Leawood, Kansas 66211

Re: Euronet Worldwide, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2004  
File No. 001-31648

Dear Mr. Brown:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Donald Walker  
Senior Assistant Chief Accountant