

July 2, 2001

VIA EDGAR

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Euronet Services, Inc. (the Company) -
Registration Statement on Form S-8

Ladies and Gentlemen:

Accompanying this letter for filing pursuant to the Securities Exchange Act of 1934, as amended, is a copy of the Company's Registration Statment on Form S-8.

The filing fee of \$904.38 has been wired to the SEC lock-box account. Manually executed signature pages have been executed prior to the time of this electronic filing and will be retained by the Company for five years.

In the event the Staff has any questions or comments, please call Michael E. Karney at 501-370-3394.

Very truly yours,

/s/ Michael E. Karney

Michael E. Karney
Friday, Eldredge & Clark
400 West Capitol Avenue, Suite 2000
Little Rock, Arkansas 72201-3493
501-370-3394