

Mail Stop 4561

May 2, 2008

Pamela J. Craig  
Chief Financial Officer  
Accenture LTD  
Canon's Court  
22 Victoria Street  
Hamilton HM 12, Bermuda

**Re: Accenture LTD**  
**Form 10-K for the Fiscal Year Ended August 31, 2007**  
**Filed October 23, 2007**  
**File No. 001-16565**

Dear Mrs. Craig:

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 Krikorian  
Accounting Branch Chief