



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

October 20, 2010

William D. Green  
Chief Executive Officer of Accenture plc  
Accenture SCA  
46A, Avenue J.F. Kennedy  
L-1855 Luxembourg N4 00000

**Re: Accenture SCA**  
**Preliminary Information Statement on Schedule 14C**  
**Filed October 8, 2010**  
**File No. 000-49713**

Dear Mr. Green:

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

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile at (212) 455-2502  
Michael Nathan, Esq.  
Simpson Thacher & Bartlett LLP