



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4561

December 22, 2009

Douglas G. Scrivner, Esq., General Counsel  
Accenture plc  
50 West San Fernando St., Ste. 1200  
San Jose, CA 95113

**Re: Accenture plc  
Preliminary Proxy Statement on Schedule 14A  
Filed December 11, 2009  
File No. 001-34448**

Dear Mr. Scrivner:

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 (312) 652-0160  
Richard D. Buchband, Esq.