



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

March 1, 2017

Pierre Nanterme  
Chief Executive Officer and Director  
Accenture plc and Accenture Holdings Plc  
1 Grand Canal Square,  
Grand Canal Harbour,  
Dublin 2, Ireland

**Re: Accenture plc and Accenture Holdings plc  
Forms 10-K for the Fiscal Year Ended August 31, 2016  
File No. 001-34448 and 000-55501**

Dear Mr. Nanterme:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services