

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

April 2, 2024

KC McClure Chief Financial Officer Accenture plc 1 Grand Canal Square Grand Canal Harbour Dublin 2, Ireland

Re: Accenture plc

Form 10-K for Fiscal Year Ended August 31, 2023

File No. 001-34448

Dear KC McClure:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Trade & Services