



DIVISION OF  
CORPORATION FINANCE

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