



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 26, 2006

Mr. Dominik de Daniel  
Chief Financial Officer  
Adecco S.A.  
1275 Cheserex  
Switzerland

**Re: Adecco S.A.**  
**Form 20-F for the fiscal year ended December 31, 2005**  
**Filed April 12, 2006**  
**File No. 001-14996**

Dear Mr. de Daniel:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel  
Assistant Director