



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