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Paris, 2003-08-06



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Securities and Exchange Commission
Division of Corporation Finance
Office of International Corporation Finance
Mail Stop 3-2
Attention of Mr. Paul Dudek
450 Fifth Street, N.W.
Washington, D.C. 20549

**Corporate Direction
of Finance
and Participations**

Tour Maine Montparnasse
33 avenue du Maine
75755 Paris Cedex 15 France
Tel: 33 (0) 1 45 38 86 00
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ACCOR, File N° 82-4672
Submission of Information to Maintain
Exemption Under Rule 12g3 - 2 (b)
Under the Securities Exchange Act of 1934

SUPPL

ACCOR,
société anonyme
à Directoire
et Conseil
de Surveillance
au capital de
556 445 946 Euros
Siège Social
2 rue de la Mare Neuve
91021 Evry Cedex
602 036 444 R.C.S Evry
N° Intra
Communautaire
FR 93 602 036 444

Dear Sirs,

In order to continue to claim the exemption from the Securities and Exchange Act of 1934 afforded by Rule 12g3 - 2 (b), we hereby furnish the enclosed information required by Rule 12g3 - 2 (b).

The enclosed information regards :

- H1 2003 Consolidated Sales

Accor's exemption number is File N° 82-4672.

If you have any questions or comments please call the undersigned at +33-1 45 38 86 26.

Please acknowledge the receipt of this letter by stamping and returning the enclosed duplicate of this letter in the enclosed self-addressed stamped envelope.

Very truly yours,

Eliane ROUYER
Investor Relations and Financial Communications

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BR

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ACCOR ADR PROGRAM

List of information
furnished pursuant to Rule 12g3 - 2 (b) under the Securities and Exchange Act of 1934

Definitions

BALO : « Bulletin des Annonces Légales Obligatoires » - French Legal Publication for listed companies

« La semaine de l'Ile de France » : French Legal Publication published in the headquarter's region of the company

COB : « Commission des Opérations de Bourse » - French Stock Exchange Commission

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Financial Statements				
14/2/96	1995 Consolidated Revenues	BALO Press Release	Decree 67-236 of March 23, 1967, article 297	I.1.
24/4/96	1995 Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.2.
15/5/96	1996 First Quarter Consolidated Revenues	BALO	Decree 67-236 of March 23, 1967, article 297	I.3.
4/6/96	1995 Annual Report	filed, on April 25, 1996, under COB reference number R.96-088	Decree 67-236 of March 23, 1967, article 295	I.4.
9/8/96	1996 First Half Consolidated Sales	BALO	Decree 67-236 of March 23, 1967, article 297	I.5.
7/10/96	1996 First Half Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 297-1	I.6.
15/11/96	1996 Third Quarter Consolidated Sales	BALO	Decree 67-236 of March 23, 1967, article 297	I.7.
19/2/97	1996 Consolidated Sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 297	I.8.
23/4/97	1996 Results	BALO Press release	Decree 67-236 of March 23, 1967, article 295	I.9.
12/5/97	1997 First Quarter Consolidated Sales	BALO	Decree 67-236 of March 23, 1967, article 297	I.10.
4/6/97	1996 Annual Report	filed, on April 30, 1997, under COB reference number R.97-126	Decree 67-236 of March 23, 1967, article 295	I.11.
6/8/97	1997 First Half Consolidated Revenues	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.12.
7/10/97	1997 First Half Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 297-1	I.13.
12/11/97	1997 Third Quarter Consolidated Sales	BALO	Decree 67-236 of March 23, 1967, article 297	I.14.
12/2/98	1997 Consolidated Sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 297	I.15.

Financial Statements					
7/4/98	1997 results	BALO Press release	Decree 67-236 of March 23, 1967, article 295	I.16.	
15/5/98	1998 First quarter consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 297	I.17.	
9/6/98	1997 Annual Report	filed, on May 20, 1998, under COB reference number R.98-204	Decree 67-236 of March 23, 1967, article 295	I.18.	
11/8/98	1998 first half consolidated sales	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.19.	
6/10/98	1998 first half consolidated results	BALO Press release	Decree 67-236 of March 23, 1967, article 297-1	I.20.	
11/2/99	1998 consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 297	I.21.	
30/3/99	1998 results	BALO Press release	Decree 67-236 of March 23, 1967, article 295	I.22.	
6/5/99	1999 first quarter consolidated sales	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.23.	
4/8/99	1999 first half consolidated sales	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.24.	
29/9/99	1999 first half consolidated results	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.25.	
8/11/99	1999 first nine months consolidated sales	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.26.	
4/2/00	1999 consolidated sales	BALO Press release	Decree 67-236 of March 23, 1967, article 297	I.27.	
9/2/00	1999 result forecasts upgraded	Press release	Decree 67-236 of March 23, 1967, article 297	I.28.	
21/3/00	1999 Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.29.	
09/05/00	2000 first quarter consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.30.	
27/07/00	2000 first half consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.31.	
Financial Statements					
27/09/00	2000 first half results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.32.	

30/10/00	2000 First nine months consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.33.
31/01/01	2000 consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.34.
13/03/01	2000 Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.35
09/05/01	2001 first quarter consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.36
02/08/01	2001 Half Year consolidated sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.37
19/09/01	2001 Half Year Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.38
06/11/01	Consolidated Sales for the First Nine Months of 2001	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.39
29/01/02	Consolidated Sales for the Full Year of 2001	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.40
06/03/02	2001 Full Year Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.41
02/05/02	Consolidated Sales for the first three months of 2002	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.42
30/07/02	Consolidated Sales for the Half Year of 2002	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.43
16/09/02	2002 Half Year Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.44
05/11/02	Consolidated Sales for the First Nine Months of 2002	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.45
05/02/03	Consolidated Sales for the Full Year of 2002	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.46
05/03/03	2002 Full Year Results	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.47

06/05/03	Consolidated Sales for the first three months of 2003	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.48
31/07/03	H1 2003 Consolidated Sales	BALO Press Release	Decree 67-236 of March 23, 1967, article 295	I.49

Invitations to Shareholders' Meetings					
26/4/96	Invitation to General Ordinary and Extraordinary Shareholders' Meeting of June 4, 1996	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.1.	
22/11/96	Invitation to General Extraordinary Shareholders' Meeting of January 7, 1997	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.2.	
25/4/97	Invitation to General Ordinary and Extraordinary Shareholders' Meeting of June 4, 1997	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.3.	
12/5/98	Invitation to General Ordinary and Extraordinary Shareholders' Meetings of June 9, 1998	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.4.	
10/5/99	Invitation to Ordinary General Meeting of Shareholders of May 27, 1999	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.5.	
5/11/99	Invitation to Extraordinary General Meeting of Shareholders	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.6.	
15/05/00	Invitation to Extraordinary General Meeting of Shareholders	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.7.	
30/04/01	Invitation to Combined Meeting of Shareholders	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.8.	
15/04/02	Invitation to Combined Meeting of Shareholders	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.9.	
15/05/03	Invitation to Combined Meeting of Shareholders	BALO Send to Shareholders	Decree 67-236 of March 23, 1967, article 130	II.10.	

Changes in Share Capital				
4/6/96	Increase in share capital by FF 343,685,400 through the creation of 3,436,854 new shares with FF 100 per value each to be distributed to IBL shareholders for the payment of their transfers	BALO La semaine de l'Ile de France	Decree 67-236 of March 23, 1967, article 287	
22/7/96	Increase in share capital by FF 72,327,400 through the creation of 723,274 new shares with FF 100 per value each for the payment of the 1995 stock dividend	BALO La semaine de l'Ile de France	Decree 67-236 of March 23, 1967, article 287	
31/12/96	Increase in share capital by FF 4,120,500 through the creation of 41,205 new shares with FF 100 per value each (bonds converted and stock options exercised)	BALO La semaine de l'Ile de France	Decree 67-236 of March 23, 1967, article 287	
4/6/97	Increase in share capital by FF 234,776,100 through the creation of 2,347,761 shares with FF 100 per value each to be distributed to	BALO La semaine de l'Ile de France	Decree 67-236 of March 23, 1967, article 287	

	Sphere International shareholders following the share exchange parity of the merger/acquisition by Accor		
15/12/99	Increase in share capital by € 8,271,045 through the issuance of 551,403 shares with € 15 par value each to be distributed to Participations SA and SEIH shareholders following the share exchange parity of the merger and transfer of the hotel assets	BALO Les Echos Press release	Decree 67-236 of March 23, 1967, article 287
15/12/99	Five-for-one split of the Accor share, from € 15 to € 3 ; total share capital of € 551,487,225 represented by 183,829,075 shares of € 3 par value	BALO Les Echos Press release	Decree 67-236 of March 23, 1967, article 287

Financial Operations				IV.1.
26/4/96	Accor's Exchange Offer on IBL shares	Filed under COB reference number E.96-090 Press Release	COB Rule 91-02, article 15-1	IV.1.
23/5/96	Success of Accor's Exchange Offer on IBL shares	Press Release	COB Rule 91-02, article 15-1	IV.2.
25/4/97	Merger/Acquisition of Economy and Budget Hotel activities within Accor	Filed under COB reference number E.97-111 Press Release	COB Rule 91-02, article 15-1	IV.3.
4/12/97	Buy out offer for shares of AAPC	Press Release	COB Rule 90-02, article 4	IV.4.
13/2/98	Successful Offer for AAPC	Press Release	COB Rule 90-02, article 4	IV.5.
12/7/99	Red Roof Inns Inc. to be acquired by Accor	Press Release	COB Rule 98-07	IV.6.
13/8/99	Accor holds over 99% of shares of Red Roof Inns, Inc. upon the completion of the tender offer	Press Release	COB Rule 98-07	IV.7.
05/07/01	Issuing of a € 800,000,000 5.75% Notes due July 5, 2006	Offering Circular	Filed under Clearstream Luxembourg number 013144036 and Euroclear France number 48640	IV.8.
10/01/02	Takeover Bid for Compagnie Européenne de Casinos	Filed under COB reference n°02-013 dated January 8, 2002 Press Release	COB	IV.9.

Other			
June 96	Letter to Shareholders		V.1.
4/7/96	Sale of six Hotel Sofitel properties	Press Release	V.2.
7/10/96	Proposition of changes in Accor's legal structure and appointment of Jean-Marc Espalioux as Chairman of the Management Board	Press Release	V.3.
November 96	Letter to Shareholders		V.4.
7/1/97	Accor adopts new structure with Management Board and Supervisory Board ; Jean-Marc Espalioux is appointed Chairman of the Management Board	Press Release	V.5.
5/3/97	Accor sold successfully 11.5% of Compass share capital	Press Release	V.6.
4/6/97	Annual General Shareholders' Meeting	Press Release	V.7.
July 97	Letter to Shareholders		V.8.
1/9/97	Charterhouse and Accor to sell HRC	Press Release	V.9.
November 97	Letter to Shareholders		V.10.
17/2/98	Accor sells 5% interest in Compass	Press Release	V.11.
6/5/98	Accor sells Motel 6 properties worth USD 450 million	Press Release	V.12.
May 98	Letter to Shareholders		V.13.
9/6/98	Annual General Shareholders' Meetings	Press Release	V.14.
Nov. 98	Letter to Shareholders		V.15.
26/1/99	Accor to acquire Scandinavia's Good Morning Hotels chain	Press Release	V.16.
8/2/99	Acquisition of Frantour by Accor	Press Release	V.17.
2/3/99	Accor to issue bonds exchangeable into Compass shares	Press Release	V.18.
3/3/99	Increase of the amount of the bond issue to EUR 433 million	Press Release	V.19.
15/11/99	Letter to Shareholders		V.20.
26/11/99	Sale of 50% stake in Europcar International to Volkswagen - Establishment of strategic partnership between the two groups	Press Release	V.21.
Other			
15/05/00	Letter to Shareholders		V.22.
30/05/00	1999 Annual Report		V.23.
15/10/00	Letter to Shareholders		V.24.
15/04/01	Letter to Shareholders		V.25.
01/06/01	2000 annual report		V.26.
01/06/02	2001 annual report		V.27.
21/05/03	2002 financial statements		V.28.



Press Release

First-Half 2003 Revenues Down 0.4% Like-for-Like

Paris, July 31, 2003

(in € millions)	2002	2003	% change (reported)	% change (like-for-like*)
Hotels	2479	2354	- 5.0%	- 1.7%
Services	254	231	- 9.2%	+ 8.9%
Other businesses	852	722	- 15.3%	+ 0.5%
Total Group	3585	3306	- 7.8%	- 0.4%

*At comparable scope of consolidation and exchange rates.

Consolidated revenues were down 7.8% at June 30, 2003, largely because of a negative currency effect. **Excluding the currency effect and changes in the scope of consolidation**, the decline was limited to 0.4%.

Hotels

Hotel revenues for the first half declined 1.7% like-for-like. On a reported basis, they decreased by 5.0% because of a negative 6.8% currency effect. New hotel openings contributed 4.3% to revenue growth.

In general, the second quarter saw a sharp decline in business, especially in Upscale and Midscale hotels (down 4.4%) and in Economy Hotels US (down 4.6%). Revenues



Other businesses

Reported revenues from other Group businesses (travel agencies, casinos, restaurants and onboard train services) contracted by 15.3% over the period, mainly due to the sale of a 50% stake in Accor Casinos.

Outlook

In an unprecedented environment for the tourism industry, Accor demonstrated its resilience, with like-for-like revenues remaining virtually stable. However, slow business, particularly in the second quarter, combined with the negative currency effect during the period will be reflected in the first-half results, to be published on September 10.

With its balanced portfolio of businesses, a consistent marketing strategy focused on increasing market share, and a more selective approach to investments, Accor will be in a good position to take full advantage of the recovery.

With 150,000 associates in 140 countries, **Accor** is the European leader and one of the world's largest groups in travel, tourism and corporate services, with two major international activities:

- **hotels**: nearly 4,000 hotels (450,000 rooms) in 90 countries, casinos, travel agencies, and restaurants;
- **services to corporate clients and public institutions**: 13 million people in 32 countries use a broad range of services (food vouchers, people care and services, incentive, loyalty programs, events) engineered and managed by Accor.



Consolidated Sales (in EUR million)	First Quarter			Second Quarter			Half Year			
	2002	2003	Change 2003/2002 Reported	2002	2003	Change 2003/2002 Reported	2002	2003	Change 2003/2002 Reported	
			Change 2003/2002 Like-for-Like			Change 2003/2002 Like-for-Like			Change 2003/2002 Like-for-Like	
Hotels	1,136	1,104	-2.9%	1,343	1,250	-6.9%	2,479	2,354	-5.0%	-1.7%
Upscale and Midscale	608	625	+2.7%	719	700	-2.8%	1,327	1,324	-0.2%	-1.7%
Economy	239	249	+4.3%	291	293	+0.8%	530	542	+2.4%	+1.1%
Economy U.S.	290	230	-20.5%	332	257	-22.6%	622	487	-21.6%	-4.0%
Services	126	111	-12.3%	128	120	-6.2%	254	231	-9.2%	+8.9%
Other activities	405	343	-15.1%	447	378	-15.5%	852	722	-15.3%	+0.5%
Travel management	116	93	-20.2%	121	100	-17.2%	237	193	-18.7%	-8.2%
Casinos	72	47	-34.4%	76	47	-38.3%	148	94	-36.4%	+1.4%
Restoration	118	98	-17.0%	115	107	-7.4%	233	205	-12.2%	+8.4%
On-board train services	65	63	-4.2%	72	72	-0.8%	138	134	-2.4%	-1.9%
Other	33	43	+29.7%	63	53	-16.3%	96	96	-0.4%	+5.4%
TOTAL	1,667	1,558	-6.5%	1,918	1,748	-8.9%	3,585	3,306	-7.8%	-0.4%



Hotel RevPAR by market segment 2003 Half Year, YTD	Occupancy Rate		Average Room Rate	RevPar Reported basis Subsidiaries and managed	RevPar Like-for-like basis, Subsidiaries only
	(in %)	(chg. in pts)	(chg. in %)	(chg. in %)	(chg. in %)
Upscale and Midscale Europe	59.7%	- 2.2	- 1.7%	- 5.2%	- 3.5%
Economy Europe (excl. US)	69.9%	- 2.8	+ 1.3%	- 2.6%	- 0.3%
Economy US (in USD)	63.7%	- 1.0	- 1.7%	- 3.3%	- 3.5%

Hotel RevPAR by country 2003 Half Year, YTD	Number of rooms (1)	Occupancy Rate		Average Room Rate	RevPar Reported basis Subsidiaries and managed	RevPar Like-for-like basis, Subsidiaries only
		(in %)	(chg. in pts)	(var. en %)	(var. en %)	(chg. in %)
(in local currency)						
France	82,570	67.1%	- 2.5	+ 2.2%	- 1.4%	+ 0.7%
Germany	30,313	60.5%	- 1.2	- 2.2%	- 4.0%	- 3.7%
U.K.	9,841	70.1%	- 3.1	+ 5.4%	+ 0.9%	- 2.0%
The Netherlands	5,366	65.9%	- 9.1	- 5.2%	- 16.6%	- 15.3%
Belgium	5,221	66.5%	- 2.8	- 2.4%	- 6.4%	- 3.8%
Italy	3,411	57.5%	- 7.3	- 0.3%	- 11.5%	- 8.9%
Spain	3,381	66.5%	- 6.8	- 4.9%	- 13.8%	+ 2.0%
Hungary	3,277	52.5%	- 3.3	- 4.3%	- 10.0%	- 10.5%
USA (upscale and midscale)	3,764	61.8%	- 0.9	+ 1.4%	- 0.1%	- 2.6%

(1) Subsidiaries and managed