

ACCENTURE LTD
Form POS AM
September 24, 2003

As filed with the Securities and Exchange Commission on September 24, 2003

Registration No. 333-104628

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

POST-EFFECTIVE
AMENDMENT NO. 1

TO

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Bermuda
(State or Other Jurisdiction of
Incorporation or Organization)

ACCENTURE LTD
(Exact name of Registrant as specified in its charter)

98-0341111
(I.R.S. Employer
Identification No.)

Cedar House
41 Cedar Avenue
Hamilton HM12, Bermuda
(441) 296-8262

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Douglas G. Scrivner

Accenture Ltd

1661 Page Mill Road

Palo Alto, CA 94304

(650) 213-2000

(Name and Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

John B. Tehan

Alan D. Schnitzer

Simpson Thacher & Bartlett LLP

425 Lexington Avenue

New York, NY 10017

Telephone: (212) 455-2000

Facsimile: (212) 455-2502

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this registration statement.

If the only securities being registered on this form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

EXPLANATORY NOTE:

This Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 (File No. 333-104628) of Accenture Ltd is filed pursuant to Rule 462(d) under the Securities Act solely to add exhibits to the Registration Statement.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS**Item 16. Exhibits.**

The following is a complete list of exhibits filed as part of this Registration Statement, which are incorporated herein:

| Exhibit No. | Description |
|------------------------|--|
| 1.1* | Form of Underwriting Agreement. |
| 1.2 | Underwriting Agreement, dated September 23, 2003, among Accenture Ltd, Accenture SCA, the Underwriters named in Schedule I thereto and the Selling Shareholders named in Schedule II thereto. |
| 4.1 | Form of Specimen Certificate for Registrant's Class A common shares (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-1/A filed on June 9, 2001). |
| 5.1** | Opinion of Appleby Spurling & Kempe. |
| 5.2 | Opinion of Appleby Spurling & Kempe, dated September 23, 2003. |
| 23.1** | Consent of KPMG LLP. |
| 23.2** | Consent of PricewaterhouseCoopers LLP. |
| 23.3** | Consent of Appleby Spurling & Kempe (included in Exhibit 5.1). |
| 23.4 | Consent of Appleby Spurling & Kempe (included in Exhibit 5.2). |
| 24.1** | Power of Attorney. |
| 99.1** | Selling Shareholders. |
| 99.2 | Selling Shareholders (September 23, 2003). |

* To be filed by amendment or by a Current Report on Form 8-K pursuant to Item 601(b) of Regulation S-K if the securities are sold through one or more underwriters.

** Previously filed.

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| | | |
|------------------------------|----------|--------------------|
| Robert I. Lipp | | |
| <i>/*/</i> | Director | September 23, 2003 |
| <hr/> | | |
| Blythe J. McGarvie | | |
| <i>/*/</i> | Director | September 23, 2003 |
| <hr/> | | |
| Sir Mark Moody-Stuart | | |
| <i>/*/</i> | Director | September 23, 2003 |
| <hr/> | | |
| Masakatsu Mori | | |

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| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|--|--|--------------------|
| <hr/> <i>*/</i> Carlos Vidal | Director | September 23, 2003 |
| <hr/> <i>*/</i> Wulf von Schimmelmann | Director | September 23, 2003 |
| <hr/> <i>*/</i> Jackson L. Wilson, Jr. | Director | September 23, 2003 |
| <hr/> <i>*/</i> Harry L. You | Chief Financial Officer (principal financial and accounting officer) | September 23, 2003 |
| <hr/> <i>/s/</i> DOUGLAS G. SCRIVNER Douglas G. Scrivner | Authorized U.S. Representative | September 23, 2003 |
| <hr/> <i>*/</i> Douglas G. Scrivner | Attorney-in-Fact | September 23, 2003 |