

GMAC LLC
Form 10-Q
May 11, 2009
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

☐ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2009, or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____.

Commission file number: 1-3754

GMAC LLC

(Exact name of registrant as specified in its charter)

Delaware
*(State or other jurisdiction of
incorporation or organization)*

38-0572512
*(I.R.S. Employer
Identification No.)*

200 Renaissance Center
P.O. Box 200, Detroit, Michigan
48265-2000

(Address of principal executive offices)

(Zip Code)

(313) 556-5000

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months, and (2) has been subject to such filing for the past 90 days.

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Yes No

Indicate by checkmark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for a shorter period that the registrant was required to submit and post such files).

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a nonaccelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer, and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

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Table of Contents**PART I FINANCIAL INFORMATION****Item 1. Financial Statements****GMAC LLC****CONDENSED CONSOLIDATED STATEMENT OF INCOME (unaudited)**

<i>(\$ in millions)</i>	Three months ended March 31,	
	2009	2008
Revenue		
Consumer	\$ 1,329	\$ 1,821
Commercial	442	648
Loans held-for-sale	132	360
Operating leases	1,725	2,103
Interest and dividends on investment securities	96	196
Other interest income	88	276
Total financing revenue and other interest income	3,812	5,404
Interest expense		
Interest on deposits	92	94
Interest on short-term borrowings	190	579
Interest on long-term debt	1,837	2,351
Other interest expense	62	155
Total interest expense	2,181	3,179
Depreciation expense on operating lease assets	1,153	1,397
Net financing revenue	478	828
Other revenue		
Servicing fees	408	470
Servicing asset valuation and hedge activities, net	(360)	410
Insurance premiums and service revenue earned	864	1,109
Gain (loss) on mortgage and automotive loans, net	296	(600)
Gain on extinguishment of debt	644	488
Other loss on investments, net	(19)	(445)
Other income, net of losses	(112)	150
Total other revenue	1,721	1,582
Total net revenue	2,199	2,410
Provision for loan losses	843	474
Noninterest expense		
Compensation and benefits expense	419	614
Insurance losses and loss adjustment expenses	553	630
Other operating expenses	1,182	1,263
Total noninterest expense	2,154	2,507
Loss before income tax (benefit) expense	(798)	(571)
Income tax (benefit) expense	(123)	18
Net loss	\$ (675)	\$ (589)

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The Notes to the Condensed Consolidated Financial Statements (unaudited) are an integral part of these statements.

Table of Contents**GMAC LLC****CONDENSED CONSOLIDATED BALANCE SHEET (unaudited)**

<i>(\$ in millions)</i>	March 31, 2009	December 31, 2008
Assets		
Cash and cash equivalents	\$ 13,333	\$ 15,151
Investment securities		
Trading	1,128	1,520
Available-for-sale	6,773	6,234
Held-to-maturity	3	4
Total investment securities	7,904	7,758
Loans held-for-sale	10,357	7,919
Finance receivables and loans, net of unearned income		
Consumer (\$1,663 and \$1,861 at fair value)	60,062	63,963
Commercial	35,940	36,110
Allowance for loan losses	(3,645)	(3,433)
Total finance receivables and loans, net	92,357	96,640
Investment in operating leases, net	23,527	26,390
Notes receivable from General Motors	1,169	1,655
Mortgage servicing rights	2,587	2,848
Premiums receivable and other insurance assets	4,787	4,507
Other assets	23,531	26,608
Total assets	\$ 179,552	\$ 189,476
Liabilities		
Debt		
Unsecured	\$ 49,238	\$ 53,213
Secured (\$1,676 and \$1,899 at fair value)	64,186	73,108
Total debt	113,424	126,321
Interest payable	1,669	1,517
Unearned insurance premiums and service revenue	4,266	4,356
Reserves for insurance losses and loss adjustment expenses	3,007	2,895
Deposit liabilities	23,170	19,807
Accrued expenses and other liabilities	11,995	12,726
Total liabilities	157,531	167,622
Equity		
Members' interests	10,917	9,670
Senior preferred interests	5,000	5,000
Preferred interests	1,287	1,287
Retained earnings	5,374	6,286
Accumulated other comprehensive loss	(557)	(389)
Total equity	22,021	21,854
Total liabilities and equity	\$ 179,552	\$ 189,476

The Notes to the Condensed Consolidated Financial Statements (unaudited) are an integral part of these statements.

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GMAC LLC

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (unaudited)

Three Months Ended March 31, 2009 and 2008

	Senior		Retained	Accumulated		Comprehensive	
	Members	preferred		other	Total		
	interests	interests	Preferred	earnings	comprehensive	equity	income
			interests		income		(loss)
					(loss)		
<i>(\$ in millions)</i>							
Balance at January 1, 2008, before cumulative effect of adjustments	\$ 8,912		\$ 1,052	\$ 4,649	\$ 952	\$ 15,565	
Cumulative effect of a change in accounting principle, net of tax:							
Adoption of Statement of Financial Accounting Standards No. 157 (a)				23		23	
Adoption of Statement of Financial Accounting Standards No. 159 (a)				(178)		(178)	
Balance at January 1, 2008, after cumulative effect of adjustments	8,912		1,052	4,494	952	15,410	
Capital contributions	3					3	
Net loss				(589)		(589)	\$ (589)
Preferred interests dividends				(26)		(26)	
Dividends paid to members (b)				(1)		(1)	
Other				2		2	
Other comprehensive loss					(35)	(35)	(35)
Balance at March 31, 2008	\$ 8,915		\$ 1,052	\$ 3,880	\$ 917	\$ 14,764	\$ (624)
Balance at January 1, 2009	\$ 9,670	\$ 5,000	\$ 1,287	\$ 6,286	\$ (389)	\$ 21,854	
Capital contributions (b)	1,247					1,247	
Net loss				(675)		(675)	\$ (675)
Preferred interests dividends				(123)		(123)	
Dividends to members (b)				(110)		(110)	
Other				(4)		(4)	
Other comprehensive loss					(168)	(168)	(168)
Balance at March 31, 2009	\$ 10,917	\$ 5,000	\$ 1,287	\$ 5,374	\$ (557)	\$ 22,021	\$ (843)

(a) Refer to Note 15 to the Condensed Consolidated Financial Statements for further detail.

(b) Refer to Note 14 to the Condensed Consolidated Financial Statements for further detail.

The Notes to the Condensed Consolidated Financial Statements (unaudited) are an integral part of these statements.

Table of Contents**GMAC LLC****CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (unaudited)****Three Months Ended March 31, 2009 and 2008**

<i>(\$ in millions)</i>	2009	2008
Operating activities		
Net cash (used in) provided by operating activities	\$ (1,654)	\$ 1,061
Investing activities		
Purchases of available-for-sale securities	(2,759)	(6,462)
Proceeds from sales of available-for-sale securities	1,298	6,647
Proceeds from maturities of available-for-sale securities	1,101	1,294
Net decrease (increase) in finance receivables and loans	3,816	(1,477)
Proceeds from sales of finance receivables and loans	871	591
Purchases of operating lease assets	(340)	(4,583)
Disposals of operating lease assets	1,784	1,957
Sales of mortgage servicing rights		174
Net decrease (increase) in notes receivable from General Motors	463	(44)
Other, net	United States STANG, GARY R Canada STANGE, ERIC SIEGFRIED United States STANLEY, CRAIG M United States STARR, CHARLES E United States STARRS, ANDREW British West Indies STATON, JOHN T United States STAYIN, GREGORY S United States STEAKLEY, DAVID G United States STEELBERG, DEREK A United States STEFANCHIK, JOHN M United States STEINER, MORTEN B Denmark STEINITZ, EYAL Denmark STEINMAN, DAN P United States STENGEL, ANDREW	

B United States STEPHENS, JAMES N United States STEPHENSON, GRANT R Australia STERLING, GREGORY J United States STERN, HAROLD A United States STERN, JOEL A United States STERNBERG, MARCELO DANIEL Argentina STEWART, RONALD EDWIN United States STILERMAN, DAVID E Argentina STILES, ALLEN EMIL United States STOCKER, JEFFREY A United States STOCKMAN, PETER C United States STOKE, MARK P New Zealand/United Kingdom STOLAR, GLENN A United States STOLARSKI, JAMES R United States STOLL, MANFRED Germany STOLL, KEN B United States STOPS, WENDY M Australia STORM, GREGORY L United States STOUT, JEFFREY H United States STRANGE, BRIAN G Australia STRAUSS, WILLEM South Africa STRAUSS, TERRI E United States STROMSO, PER ERIK Norway STRUNTZ, JR, JAMES P United States (Page 35 of 52 Pages) -----

Item 1 Item 6 Names of Reporting Persons Citizenship

----- STYVE, MICHAEL B United States SULAIMAN, ADEDOTUN Nigeria SULLIVAN, ANDREW J United States SULLIVAN, MICHAEL P United States SUNDEAN, JOHN A United States SUNDERMAN, SHERYL K United States SUPRON, GREGORY J United States SUROVIK, MICHAEL E United States SURROCA MARTIN, ALFREDO PABLO Spain SUSSEBACH, KARL Germany SUTCLIFF, MICHAEL R United States SUZUKI, TOSHIMASA Japan SVENSSON, BENTE Norway SWALLOW, PHILIP WALTER United Kingdom SWANBACK, MICHELLE R United States SWARTZ, STEPHEN J United States SWEENEY, MICHAEL S United States SWEENEY, GREGG M United States SWITEK III, MICHAEL JOHN United States SYLVESTER, PAUL JOSEPH United States TAFFINDER, PAUL A United Kingdom TAKEDA, TOMOKAZU Japan TAKEDA, YASUMASA Japan TAKUMA, NOBUYOSHI Japan TAMIETTI, MARCELLO Italy TAMMINGA, PHILIP J United States TAN, CHARLES Malaysia TAN, JUDY S Philippines TANIGUCHI, KAZUSHI Japan TAPP, ROBIN United Kingdom TAPPEN, SKIP United States TARRES, ESTHER Spain TATE, KELLY F United States TATUM, GREGORY L United States TAVARES, JOAO PEDRO Portugal TAVARES, JOAO ANTONIO Portugal TAYLOE, KEITH E United States TAYLOR, STUART W United Kingdom TAYLOR, J GUY United Kingdom TAYLOR, RICHARD JOHN United Kingdom TAYLOR, VINCENT United States TAYLOR, ROXANNE United States TAYLOR, STANTON J United States TEGLIA, DEAN J United States TEMPLIN, MICHAEL R United States TEO, LAY LIM Singapore TERADA, YOSHIMASA Japan TER-BRAAK, BERNARDUS The Netherlands TEROL, PHILIPPE France TERENCEZONI, ENRICO Italy TERRY, THOMAS F United States TERZIOGLU, ATILLA United States TESCHNER, RAINER W Germany THAYER, STEVEN T United States THEAN, NAM YEW Malaysia THEUT, KENNETH D United States THIEN-NGERN, ORAPONG Thailand THIOLLIER, MARC France THOMAS, GERHARD P Germany THOMAS, J DIL United Kingdom THOMAS, GLENN J United States THOMLINSON, DAVID CHARLES United Kingdom THOMPSON, BRYCE B Australia THOMSON, STEVE J United Kingdom THORSON, GREGORY A United States THORWID, CARL-PETER Sweden THURASINGHAM, RAJA Malaysia THURWACHTER, WILLIAM A United States TIBBS, STEPHEN D United States TIDEMAN, DOUWE DERK The Netherlands TILLINGER, MARK A United States (Page 36 of 52 Pages)

----- Item 1 Item 6 Names of Reporting Persons Citizenship -----

TILLMAN, MATTHEW A United States TILTON, MICHAEL S United States TIMMERMAN, GLENN L United States TIMMINS, BRENDAN Canada TINKHAM, ELIZABETH A United States TITUS, JERRY ROBERT United States TITZRATH, BARBARA H

Germany TODTE, HENNING Germany TOLAN, MARY A United States
TOMATSURI, JUNYA Japan TOMINAGA, TAKASHI Japan TOMOMUNE, MASAO
Japan TONCAR, JAN H United Kingdom TOOMEY, PHILIP M Ireland
TOTTERDALE, ROBERT L United States TOYODA, MAKOTO Japan TRAFAS,
JUDY B United States TRAFTON, WILLIAM L United States TRAVERSO, GUIDO
Italy TRONCATTI, PIERLUIGI Italy TROUT, MARK C United States TROWHILL,
JAMES K United States TRUE, MIKE STEVEN United Kingdom TSAI, JACK Taiwan
TSANTES III, GEORGE K United States TSIEN, PATRICIA Y United States
TSUCHIDA, YASUHIKO Japan TUBINO, STEFANO Italy TUCKER, DONALD E
United States TURCONI, FRANCO Italy TURNER, BRETT A Australia TURNER,
HAROLD C United States TUTHILL, MARTHA R United States TUTOR, JESSE B
United States TYNAN, THOMAS G United States UCHELLO, CARLO A United
States ULLYATT, MARTIN DEREK United Kingdom ULVUND, OLAV STORLI
Norway UNDERWOOD, ROY AARON United States UNNO, KEIICHI Japan
URSON, ARNOLD R South Africa URTSO, J MICHAEL United States USAMI,
USHIO Japan USMAN, SAJID United States UZEEL, LUC J France VACIRCA,
FABIO PIETRO Italy VAGO, MAURIZIO PIERO Italy VALERIAN, FRANCOIS
France VALLI, RUDY J United States VALTAKARI, RISTO Finland VAN DAM,
THOMAS J United States VAN DEN MEIRACKER, MAUD M The Netherlands
VANDEBROUCK, GUY France VAN-DER-BIEST, LUC Belgium
VAN-DER-MARKT, ROSWITHA ADELE MARIA Germany VAN-DER-OUDERAA,
EDWIN Belgium VANDERSLICE, PETER United States VAN-DER-ZIEL,
JULIENNE United States VANDEVELDE, JEAN M France VAN HORN JR,
THOMAS F United States VAN-PELT, JAMES W United States VAN-ROSENDAAL,
MICHEL A M The Netherlands VAN'T NOORDENDE, ALEXANDER The
Netherlands VANWIE, JEFFREY G United States VAQUE, NAM-UNG Korea
VARLEY, STEPHEN A United Kingdom VARNER, C CLARK United States
VAUTIER, ANDREW JAMES United Kingdom VEITH, RONALD A United States
VELDERS, HENDRIK J The Netherlands VENOHR, BERND Germany (Page 37 of 52
Pages) ----- Item 1 Item 6 Names of
Reporting Persons Citizenship -----
VERCAEMER, JEROME France VERNOCCHI, MARCO Italy VERON, ERIC R
France VERVISCH, RIK M Belgium VESTRI, GREGORY L United States
VEVERKA, MARY JO United States VICENTE, PAULO VILARES Portugal
VICKERS, GARY United Kingdom VICKERY, JOHN United States VIDAL,
PHILIPPE France VIDAL, OLIVIER France VIGNOTTI, DAVIDE Italy VILLAUME,
PHILIPPE France VILLELA, JOSE CARLOS Brazil VINET, PATRICE France
VIRANI, AZIZ United States VIRNICH, GEORG HANS Germany VISCONTI,
DIEGO Italy VLASIMSKY, STAN M United States VOELKER, BRUCE D United
States VOGEL, GIL J United States VOGEL, L THOMAS United States
VOGELSANG, PAUL E United States VOICHICK, STEVE M United States
VOLKMANN, CURT United States VON BEBENBURG, ANTON Germany VON
DREHNEN, DRUVAAN B Australia VONDETTE, DOROTHY VINSON United
States VON-DONOP, TOENNIES-HILMAR Germany VON-HAGEN, RICHARD E
Canada VON-LEWINSKI, HANS GEORG Germany VRANKEN, JOS I Belgium
VROUENRAETS, MARC A J M I Denmark VULEJ, SERGIO F Argentina
WACHTEL, OURI France WAELTZ, CHARLES J United States WAGNER, TODD R
United States WAHLSTROM, CATHINKA E United States WAKIL, SALMAN
Canada WALKER, R BRIAN Canada WALKER, PATRICIA H United States
WALLACE, JOHN A United Kingdom WALSH, JOHN F United States WALTERS,
GORDON United Kingdom WALWORTH, PAULA A United States WALZ, JOHN J

United States WANG, BO United States WARASILA, PETER D United States WARD, CARL Australia WARD, MICHAEL L United Kingdom WARD, NICHOLAS J United States WARNER, RICHARD ANTHONY United Kingdom WARNER, STEVEN B United States WARNER III, JOHN T United States WARREN, WILLIAM E United States WASHINGTON, HENRIQUE L Brazil WATANABE, NOBUHIKO Japan WATINE, FREDERIC France WATKINS, KARL C United States WATKINS, WARREN H United States WATMORE, IAN CHARLES United Kingdom WATSON, DOUG F United States WAY, WILLIAM G United States WEARING, CHRISTOPHER ANTONY United Kingdom (Page 38 of 52 Pages)

----- Item 1 Item 6 Names of Reporting Persons Citizenship ----- WEBSTER, BARRY J United States WEERASEKERA, RUWAN UPENDRA United Kingdom WEGE, SANDRA J United States WEHRKAMP, OLAF Germany WEIGERT, PETER Germany WEINGAST, JOSHUA A United States WEINSTEIN, DAVID R United States WEIR, SEAN British WEIRICH, MARIE E United States WEISEL, JOHN T United States WEISS, JAMES F United States WEISSTUCH, ROBERT A United States WENGER, KLAUS E West Germany WENKER, SHARI K United States WERE, HUGO GILES British West Indies WERTHSCHULTE, STEPHAN Germany WESSELHOEFT, JOHN F United States WEST, ANDREW DOUGLASS United Kingdom WESTCOTT, KEVIN ALISTAIR United States WESTLAKE, ADRIAN United Kingdom WETZER, MICHAEL United States WHEELER, RICHARD T United States WHELAN, JAMES F United States WHISLER III, ARNIM E United States WHITE, SCOTT B United States WHITE, DUNCAN MCCULLOCH United States WHITEHOUSE, CLIVE HENRY HAGUE United Kingdom WHITEHOUSE, SIMON JOHN United Kingdom WICHA-KRAUSE, BAERBEL Germany WICK, GREGOR Austria WICK, STEVE D United States WIDMER, ADRIAN Switzerland WIERTULLA, FRIEDERIKE A Germany WIERZBA, JAMES N United States WIESNER, JEFFREY DANIEL United States WIIG, PHILLIP M A Denmark WILCOX, STEPHEN A United States WILD, RICHARD DUNCAN United Kingdom WILDBLOOD, ANGUS GARVIN United Kingdom WILDEBOER, HARRY The Netherlands WILDMAN, RICHARD JOHN United Kingdom WILKINS, DAVID EDWARD United States WILLETT, ROBERT A United Kingdom WILLFORD, MARK R United States WILLIAMS, PHIL JAMES United Kingdom WILLIAMS, ANDY M United Kingdom WILLIAMS, SIMON C United Kingdom WILLIAMS, MARK C United States WILLINGER, DOUGLAS RUSSELL United States WILLIS, RANDALL L United States WILSON, ANDREW Australia WILSON, KELLY United States WILSON, DAVID R United States WILSON, PAUL R United States WILSON, TODD S United States WILSON, DAVID A United States WILSON, DIANE D United States WILSON, JON H United States WILSON JR, JACKSON L United States WINBERG, OLE Denmark WINSLOW III, JOSEPH D United States WINSTON, RICHARD B United States WINTER, LARRY A United States WISE, THERESA United Kingdom (Page 39 of 52 Pages) -----

Item 1 Item 6 Names of Reporting Persons Citizenship ----- WOLF, RUDIGER H United States WOLFE, MARK T United States WOLK, MICHAEL E United States WOLLAN, ROBERT E United States WOLLAN-FAN, SUSAN United States WOLPERT, ALLEN J United States WOLSKI, DAVID E United States WONG, WAI YIN Hong Kong WONG, JAMES P Hong Kong WOOD, PAULINE MARY ELIZABETH United Kingdom WOOTTON, GILBERT D United States WORLEY, ANDREW W United Kingdom WORSEY, R CURTIS United States WOTTOWA, KENNARD L United States WOZNIAK, MARK A United States WRIGHT, RODNEY N United States WU,

GARRET R United States WULF, C CRISTIAN Argentina WYLIE, STEVE United Kingdom WYLLIE, GRAHAM L United Kingdom YACOBI, JOHN A United States YAGER, THOMAS E United States YALCIN, AHMET Germany YELICH, DAVID A United States YEN, PETER H Hong Kong YOSHIDA, MASAHIRO Japan YOSHIMOTO, YASUNORI Japan YOU, HARRY L United States YOUNG, DEREK B Australia YOUNGER, MARK P British West Indies YTTERDAL, IDAR Norway ZABO, EVELYN United States ZAHM, ROBERT R United States ZAINAL-ABIDIN, NOOR AZLIN Malaysia ZANIKER, JEFFREY C United States ZANINETTI, LUIS F Brazil ZAPATER, IGNACIO Spain ZATLAND, STEPHEN United Kingdom ZEALLEY, JOHN KENELM United Kingdom ZELTEN, PATRICK T United States ZERBE, JOHN A United States ZIDEK, JACQUELYN M United States ZIEGLER, REINHARD United States ZIIRSEN, ALLAN Denmark ZIMMER, KIM The Netherlands ZIMMERMAN, DANIEL C United States ZMRHAL, RANDY The Netherlands ZUNKER, GL United States ZUTOVSKY, STEPHEN ROSS United States ZWAANEVELD, MARC The Netherlands ZWANE, DEBBIE MASITHOLE South Africa ZWEIG, MIGUEL D Argentina

STICHTINGS ----- Stichting Naritaweg I The Netherlands (place Naritaweg 155 of organization) 1043 BW Amsterdam The Netherlands Stichting Naritaweg II The Netherlands (place Naritaweg 155 of organization) 1043 BW Amsterdam The Netherlands (Page 40 of 52 Pages) (CLASS A) This Amendment No. 1 to a Statement on Schedule 13D amends and restates in its entirety such Schedule 13D (as so amended and restated, this "Schedule"). This Amendment No. 1 is being filed principally because, commencing on May 22, 2002, certain Voting Provision Persons have disposed of Class A Common Shares in an underwritten public offering and transactions related to the offering. Item 1. Security and Issuer ----- This Schedule relates to the Class A common shares, par value \$0.0000225 per share ("Class A Common Shares"), of Accenture Ltd, a company limited by shares registered in Bermuda. The address of the registered and principal executive offices of Accenture Ltd in Bermuda is Cedar House, 41 Cedar Avenue, Hamilton HM12, Bermuda. See also the statement on Schedule 13D filed by the Voting Provision Persons relating to the Class X common shares, par value \$0.0000225 per share ("Class X Common Shares" and, together with Class A Common Shares, the "Common Shares") of Accenture Ltd. Item 2. Identity and Background ----- (a), (b), (c), (f) The cover page to this Schedule and Appendix A hereto contain the names of the persons ("Voting Provision Persons") subject to the voting provisions of a Voting Agreement, dated as of April 18, 2001, among Accenture Ltd and the covered persons party thereto from time to time (as amended from time to time, the "Voting Agreement"). The Class A Common Shares beneficially owned by the Voting Provision Persons which are subject to the voting provisions of the Voting Agreement are hereinafter referred to as "Voting Provision Shares." This filing is being made on behalf of all of the Voting Provision Persons, and the agreement that this filing may be so made is contained in the Voting Agreement. Appendix A hereto also provides the citizenship or place of organization of each Voting Provision Person. Each Voting Provision Person who is an individual is an employee of Accenture Ltd or its subsidiaries. Stichting Naritaweg I and Stichting Naritaweg II are Dutch foundations that hold Class X Common Shares that would otherwise have been held by some Accenture partners. Except as indicated on Annex A, the business address of each Voting Provision Person for purposes of this Schedule is 1661 Page Mill Road, Palo Alto, California 94304. (d), (e) Except as described in Annex A, during the last five years, no Voting Provision Person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors) or has been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction resulting in such Voting

Provision Person being subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws. Item 3. Source and Amount of Funds or Other Consideration ----- Voting Provision Persons that were partners and shareholders of the series of related partnerships and corporations through which Accenture operated its business prior to its transition to a corporate structure in 2001 received certain Voting Provision Shares in lieu of their interests in Accenture's local business operations in connection with such transaction. In addition, the Voting Provision Persons will acquire beneficial ownership of certain other Voting Provision Shares from time to time from Accenture or as required by Accenture. Voting Provision Persons may from time to time acquire or dispose of Class A common shares not subject to the voting provisions of the Voting Agreement ("Non-Voting Provision Shares") (Page 41 of 54 Pages) for investment purposes. Such Class A Common Shares may be acquired with personal funds of or funds borrowed by such Voting Provision Person. Item 4. Purpose of Transaction ----- The Voting Provision Persons acquired the Voting Provision Shares in connection with the transition of Accenture to a corporate structure and from or as required by Accenture. Voting Provision Persons may from time to time acquire Non-Voting Provision Shares for investment purposes. Except as described in Item 6 and except for the acquisition by Voting Provision Persons of Class A Common Shares from or as required by Accenture in the future or as described in the immediately preceding sentence, none of the Voting Provision Persons has any plans or proposals which relate to or would result in their acquisition of additional Common Shares, or any of the other events described in Item 4(a) through 4(j). Each Voting Provision Person is expected to evaluate on an ongoing basis Accenture Ltd's financial condition and prospects and his or her interests in and with respect to Accenture Ltd. Accordingly, each Voting Provision Person may change his or her plans and intentions at any time and from time to time. In particular, each Voting Provision Person may at any time and from time to time acquire or dispose of Common Shares or take actions that result in redemption of Class X Common Shares. Item 5. Interest in Securities of the Issuer ----- (a) Rows (11) and (13) of the cover page to this Schedule and Appendix A are hereby incorporated by reference. Each Voting Provision Person hereby disclaims beneficial ownership of any shares held by each other Voting Provision Person. Except as described in Annex B, none of the shares reported in rows (11) and (13) of the cover page to this Schedule are shares as to which there is a right to acquire exercisable within 60 days. (b) Rows (7) through (10) of the cover page to this Schedule set forth the number of Voting Provision Shares and the number or percentage range of Non-Voting Provision Shares as to which there is sole power to vote or direct the vote; the number of Voting Provision Shares and number or percentage range of Non-Voting Provision Shares as to which there is shared power to vote or direct the vote; the percentage range of Voting Provision Shares and number or percentage range of Non-Voting Provision Shares as to which there is sole power to dispose or direct the disposition; and the number of Voting Provision Shares and number or percentage range of Non-Voting Provision Shares as to which there is shared power to dispose or direct the disposition. The power to vote Voting Provision Shares by Voting Provision Persons is shared with each other Voting Provision Person, as described below in response to Item 6. Each Voting Provision Person hereby disclaims beneficial ownership of shares held by each other Voting Provision Person. (c) Except as described in Annex C, no Voting Provision Person has effected any transactions in Class A Common Shares during the past 60 days. (d), (e) Not applicable. (Page 42 of 54 Pages) Item 6. Contracts, Arrangements, Understandings or Relationships With Respect to Securities of the Issuer

----- THE OFFERING AND RELATED TRANSACTIONS On May 16, 2002, Accenture Ltd and certain selling shareholders entered into an Underwriting Agreement (the "Underwriting Agreement") with certain underwriters, the form of which is filed as an exhibit to this Schedule. Pursuant to the Underwriting Agreement, Accenture Ltd and such selling shareholders sold an aggregate of 93,475,915 Class A Common Shares to the underwriters on May 22, 2002. The underwriters purchased the Class A Common Shares from Accenture Ltd and the selling shareholders at \$19.50 per share and resold the shares to the public at \$20.00 per share. Certain Voting Provision Persons were selling shareholders. To obtain the Class A Common Shares they sold to the underwriters, some of the selling shareholders that received Accenture SCA Class I common shares or Accenture Canada Holdings exchangeable shares in connection with Accenture Ltd's transition to a corporate structure redeemed or exchanged an aggregate of 12,917,177 such shares and received Class A Common Shares on a one-for-one basis. For local tax reasons in certain jurisdictions, Accenture Ltd used and will use its proceeds from the offering to acquire or redeem an aggregate of 59,233,912 Class A common shares, Accenture SCA Class I common shares and Accenture Canada Holdings exchangeable shares from some of the Voting Provision Persons, among others, in these jurisdictions at a price equal to the initial price to public less the underwriting discount. SHARE MANAGEMENT PLAN Accenture Ltd expects to implement a number of arrangements that it refers to collectively as the Share Management Plan and which currently include the components described below. Accenture Ltd and certain of the Voting Provision Persons, among others, have entered into a common agreement (the "Common Agreement"). The form of the Common Agreement is filed as an exhibit to this Schedule, and the following summary of the terms of the Common Agreement is qualified in its entirety by reference thereto. Under the Common Agreement, each party thereto other than Accenture Ltd has agreed not to transfer any of his or her covered shares under the voting agreement described below until July 24, 2005, except: . to participate as a seller in underwritten public offerings, share repurchases, sales or redemptions or other transactions, in each case as approved in writing by Accenture Ltd; and/or . to estate and/or tax planning vehicles, family members and charitable organizations that become bound by o the terms of the common agreement, in each case as approved in writing by Accenture Ltd as further described in the following paragraph. Accenture Ltd has stated that it intends to approve estate and/or tax planning strategies that will allow the value of a partner's shares to be transferred to a partner's heirs or charitable donees in tax efficient manners directly or indirectly through tax planning vehicles which may reduce estate, gift, wealth, or income taxes of either the partner or the recipient of the shares. Accenture Ltd has also stated that, subject to compliance with applicable laws and the approval from time to time of Accenture Ltd's board of directors, it expects to enable partners and former partners who are bound by the common agreement with quarterly opportunities to sell or redeem covered shares in transactions with Accenture Ltd or third parties at or below market prices. VOTING AGREEMENT Each Voting Provision Person listed on Appendix A hereto is a party to the Voting Agreement except Stichting Naritaweg I and Stichting Naritaweg II, which are each subject to the voting provisions thereof (see "--Stichting Letter Agreements"). The form of the Voting Agreement is filed as an exhibit to this Schedule and the following summary of the terms of the Voting Agreement is qualified in its entirety by reference thereto. (Page 43 of 54 Pages) The Accenture Ltd shares covered by the Voting Agreement generally include (1) any Class X Common Shares that are held by a partner, (2) any Class A Common Shares beneficially owned by a partner at the time in question and also as of or prior to the initial public offering of the Class A Common Shares (the "initial public offering") and

(3) any Class A Common Shares if they are received from Accenture while an Accenture employee, a partner or in connection with becoming a partner or otherwise acquired if the acquisition is required by Accenture. The parties to the Voting Agreement, other than Accenture Ltd, are referred to as "covered persons" and the shares covered by the Voting Agreement are referred to as "covered shares." Class A Common Shares purchased by a covered person in the open market or, subject to certain limitations, in an underwritten public offering, will generally not be subject to the Voting Agreement. When a covered person ceases to be an employee of Accenture, the shares held by that covered person will no longer be subject to the voting provisions of the Voting Agreement. Each partner elected after the initial public offering has agreed or will agree in the Voting Agreement to own at least 5,000 Class A Common Shares by the end of the third year after that person becomes a partner and to hold at least that number of shares for so long as that person is a partner. The term "partner" in this Schedule refers to the partners and shareholders of the series of related partnerships and corporations through which Accenture operated its business prior to its transition to a corporate structure. These individuals became Accenture's executive employees following its transition to a corporate structure but will retain the "partner" title. Where the context permits, the term also refers to Accenture's employees and others who have been or are in the future named as "partners" in this executive sense. In using the term "partner," there is no meaning to imply any intention of the parties to create a separate legal entity.

TRANSFER RESTRICTIONS By entering into the Voting Agreement, each covered person has agreed, among other things, to: except as described below, maintain beneficial ownership of his or her covered shares received on or prior to the date of the initial public offering for a period of eight years thereafter; maintain beneficial ownership of at least 25% of his or her covered shares received on or prior to the date of the initial public offering as long as he or she is an employee of Accenture; and comply with certain other transfer restrictions when requested to do so by Accenture. (Page 44 of 54 Pages) Notwithstanding the transfer restrictions described in this summary, covered persons who continue to be employees of Accenture will be permitted to transfer a percentage of the covered shares owned by them on each anniversary of the initial public offering commencing on the first anniversary of the initial public offering as follows: Cumulative percentage of shares permitted to Years after initial public offering ----- 10%

1 year 25%	2 years 35%	3 years 45%	4 years 55%
.....	5 years 65%	6 years 75%	7 years 100%

The later of (a) 8 years and (b) end of employment at Accenture Partners retiring from Accenture at the age of 50 or above will be permitted to transfer covered shares they own on an accelerated basis commencing on the first anniversary of the initial public offering. In addition, beginning one year after the initial public offering, a retired partner who reaches the age of 56 will be permitted to transfer any covered shares he or she owns. Partners who become disabled before Accenture's transition to a corporate structure will be permitted to transfer all of their covered shares one year after the initial public offering. Partners who become disabled following Accenture's transition to a corporate structure will be subject to the general transfer restrictions applicable to Accenture's employees or, if disabled after the age of 50, will benefit from the accelerated lapses of transfer restrictions applicable to retired partners. If Accenture approves in writing a covered person's pledge of his covered shares to a lender, foreclosures by the lender on those shares, and any subsequent sales of those shares by the lender, are not restricted, provided that the lender must give Accenture a right of first refusal to buy any shares at the market price before they are sold by the lender. All transfer restrictions applicable to a covered person under the Voting Agreement

terminate upon death. Notwithstanding the transfer restrictions described in this summary, Class X Common Shares of Accenture Ltd may not be transferred at any time, except upon the death of a holder of Class X Common Shares or with the consent of Accenture Ltd. **WAIVERS** The transfer restrictions and the other provisions of the Voting Agreement may be waived at any time by the partners representatives to permit covered persons to: participate as sellers in underwritten public offerings of common shares and tender and exchange offers and share repurchase programs by Accenture; transfer covered shares to charities, including (Page 45 of 54 Pages) charitable foundations; transfer covered shares held in employee benefit plans; and transfer covered shares in particular situations (for example, to immediate family members and trusts). Subject to the foregoing, the provisions of the Voting Agreement may generally be waived by the affirmative vote of 66 2/3% of the votes represented by the covered shares owned by covered persons who are Accenture employees. A general waiver of the transfer restrictions also requires the consent of Accenture Ltd. The transfer restrictions were waived for the underwritten offering and the transactions related to the offering described above under "-- The Offering and Related Transactions" and Accenture Ltd has stated that it expects that the above-described transfer restrictions will be waived to permit sales in underwritten public offerings, share repurchases or redemptions or other transactions approved by Accenture and to permit transfers to estate and/or tax planning vehicles approved by Accenture by those partners that have agreed to restrictions on any other transfers of their equity interests until July 24, 2005. See "--Share Management Plan" above for a discussion of the terms of this restriction on transfer. **VOTING** Under the Voting Agreement, prior to any vote of the shareholders of Accenture Ltd, a separate, preliminary vote of the covered shares owned by covered persons who are employees of Accenture will be taken on each matter upon which a vote of the shareholders is proposed to be taken. Subsequently, all of these covered shares will be voted in the vote of the shareholders of Accenture Ltd in accordance with the majority of the votes cast in the preliminary vote. Notwithstanding the foregoing, in elections of directors, all covered shares owned by covered persons who are Accenture employees will be voted in favor of the election of those persons receiving the highest numbers of votes cast in the preliminary vote. In the case of a vote for an amendment to Accenture Ltd's constituent documents, or with respect to an amalgamation, liquidation, dissolution, sale of all or substantially all of its property and assets or any similar transaction with respect to Accenture Ltd, all covered shares owned by covered persons who are Accenture employees will be voted against the proposal unless at least 66 2/3% of the votes in the preliminary vote are cast in favor of that proposal, in which case all of these covered shares will be voted in favor of the proposal. So long as the covered shares owned by covered persons that are employees of Accenture represent a majority of the outstanding voting power of Accenture Ltd, partners from any one country will not have more than 50% of the voting power in any preliminary vote under the Voting Agreement. **OTHER RESTRICTIONS** The Voting Agreement also prevents covered persons from engaging in the following activities with any person who is not a party to the Voting Agreement or a director, officer or employee of Accenture: participating in a proxy solicitation with respect to shares of Accenture; depositing any covered shares in a voting trust or subjecting any of these shares to any Voting Agreement or arrangement; forming, joining or in any way participating in a "group" that agrees to vote or dispose of shares of Accenture in a particular manner; except as provided in a separate partner matters agreement, proposing certain transactions with Accenture; seeking the removal of any member of the board of directors of Accenture Ltd or any change in the composition of Accenture Ltd's board of directors; making any offer or proposal to acquire any securities or assets of Accenture; or participating in a call for any special

meeting of the shareholders of Accenture Ltd. (Page 46 of 54 Pages) **TERM, AMENDMENT AND CONTINUATION** The Voting Agreement will continue in effect until the earlier of 50 years from the date of the Voting Agreement and the time it is terminated by the vote of 66 2/3% of the votes represented by the covered shares owned by covered persons who are Accenture employees. The transfer restrictions will not terminate upon the expiration or termination of the Voting Agreement unless they have been previously waived or terminated under the terms of the Voting Agreement. The Voting Agreement may generally be amended at any time by the affirmative vote of 66 2/3% of the votes represented by the covered shares owned by covered persons who are Accenture employees. Amendment of the transfer restrictions also requires the consent of Accenture Ltd. **INFORMATION REGARDING THE PARTNERS**

REPRESENTATIVES The terms and provisions of the Voting Agreement are administered by the partners representatives, which consist of persons who are both partners of Accenture and members of Accenture Ltd's board of directors and who agree to serve in such capacity. The partners representatives have the sole power to enforce the provisions of the Voting Agreement. No persons not a party to the Voting Agreement are beneficiaries of the provisions of the Voting Agreement. **STICHTING LETTER AGREEMENTS** Both Stichting Naritaweg I and Stichting Naritaweg II have, in separate letter agreements, each dated May 21, 2001 (each, a "Stichting Letter Agreement"), granted a proxy to the partners representatives to vote their Class X Common Shares in accordance with the preliminary vote as provided in the Voting Agreement. It is expected that for so long as the Voting Agreement remains in effect, the Stichting Letter Agreements will result in the shares of Stichting Naritaweg I and Stichting Naritaweg II being voted in accordance with the preliminary vote. The other Voting Provision Persons are not parties to the Stichting Letter Agreements. The Stichting Letter Agreements are filed as exhibits to this Schedule 13D and the foregoing summary of these agreements is qualified in its entirety by reference thereto. **PLEDGE AGREEMENTS**

Each of Accenture's partners as of the date of the consummation of its transition to a corporate structure has pledged his or her covered shares to Accenture Ltd or a subsidiary thereof. This pledge secures the liquidated damages provision of a noncompetition agreement which each such person has entered into with Accenture. The forms of non-competition agreement, including the forms of pledge agreement, are filed as exhibits to this Schedule 13D and the foregoing summary of these agreements is qualified in its entirety by reference thereto. (Page 47 of 54 Pages) **Item 7. Material to be Filed as Exhibits** ----- Exhibit Description ----- A. Form of Voting Agreement, dated as of April 18, 2001, among Accenture Ltd and the covered persons party thereto (incorporated by reference to Exhibit 9.1 to Accenture Ltd's Registration Statement on Form S-1 filed on April 19, 2001). B. Form of Letter Agreement, dated May 21, 2001, between Accenture Ltd and Stichting Naritaweg I (incorporated by reference to Exhibit 10.13 to Amendment No. 2 to Accenture Ltd's Registration Statement on Form S-1 filed on July 2, 2001). C. Form of Letter Agreement, dated May 21, 2001, between Accenture Ltd and Stichting Naritaweg II (incorporated by reference to Exhibit 10.14 to Amendment No. 2 to Accenture Ltd's Registration Statement on Form S-1 filed on July 2, 2001). D. Form of Non-Competition Agreement, dated as of April 18, 2001, among Accenture Ltd and certain employees (incorporated by reference to Exhibit 10.2 to Accenture Ltd's Registration Statement on Form S-1 filed on April 19, 2001). E. Form of Non-Competition Agreement, dated as of April 18, 2001, among Accenture SCA and certain employees (incorporated by reference to Exhibit 10.7 to Accenture Ltd's Registration Statement on Form S-1 filed on April 19, 2001). F. Form of Common Agreement, dated as of April 19, 2002, among Accenture Ltd and the partners party thereto (incorporated by reference to Exhibit 10.22

to Amendment No. 1 to Accenture Ltd's Registration Statement on Form S-1 filed on April 26, 2002). G. Form of Underwriting Agreement (incorporated by reference to Exhibit 1.1 to Amendment No. 2 to Accenture Ltd's Registration Statement on Form S-1 filed on May 9, 2002). (Page 48 of 54 Pages) ANNEX A INFORMATION REQUIRED AS TO PROCEEDINGS DESCRIBED IN ITEMS 2(D) AND 2(E) None. (Page 48 of 54 Pages) ANNEX B ITEM 5(A). DESCRIPTION OF SHARES AS TO WHICH THERE IS A RIGHT TO ACQUIRE EXERCISABLE WITHIN 60 DAYS On July 19, 2002, an aggregate of 605,164 Class A Common Shares will be delivered pursuant to the terms of an equal number of restricted share units, and share options covering an aggregate of 2,842,942 Class A Common Shares will become exercisable, with the underlying shares to be delivered upon the exercise of the relevant share options. (Page 49 of 54 Pages) ANNEX C ITEM 5(C). DESCRIPTION OF ALL TRANSACTIONS IN THE CLASS A COMMON SHARES EFFECTED DURING THE LAST 60 DAYS BY THE VOTING PROVISION PERSONS. The following sales of Class A Common Shares were made by the following Voting Provision Persons through customary brokers' transactions for cash on the New York Stock Exchange. Voting Provisions Person Trade Date Number of Shares Price per Share -----

 Frazier, Albert H April 16, 2002 500 \$22.90

Frazier, Albert H April 16, 2002 5,000 \$23.50

Frazier, Albert H April 16, 2002 5,000 \$23.65

Frazier, Albert H April 19, 2002 1,000 \$24.05

Frazier, Albert H April 19, 2002 1,000 \$23.90

Frazier, Albert H April 19, 2002 1,000 \$24.16

Frazier, Albert H April 19, 2002 2,000 \$24.34

Frazier, Albert H April 24, 2002 200 \$23.71

Frazier, Albert H April 24, 2002 100 \$23.70

Frazier, Albert H April 24, 2002 700 \$23.60

Moore, Terry L May 8, 2002 250 \$21.96

Frazier, Albert H May 20, 2002 500 \$21.11

The following purchases of Class A Common Shares were made by the following Voting Provision Persons through customary brokers' transactions for cash on the New York Stock Exchange. These Class A Common Shares are Non-Voting Provision Shares. Voting Provisions Person Trade Date Number of Shares Price per Share -----

 Dinsmore, Earle R April 9, 2002 600 \$24.08

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Moore, Terry L April 11, 2002 100 \$21.75

Norris, A J April 11, 2002 1,000 \$22.00

Frazier, Albert H April 12, 2002 5,000 \$22.85

Frazier, Albert H April 12, 2002 5,000 \$22.75

Frazier, Albert H April 12, 2002 500 \$22.35

Feller, Guido April 15, 2002 1,000 \$22.62

Feller, Guido April 16, 2002 1,000 \$22.61

Feller, Guido April 17, 2002 1,000 \$24.13

Feller, Guido April 17, 2002 1,000 \$24.10

Frazier, Albert H April 17, 2002 1,000 \$24.00

Feller, Guido April 18, 2002 1,000 \$23.52

Frazier, Albert H April 18, 2002 1,000 \$23.85

Frazier, Albert H April 18, 2002 1,000 \$23.39

Frazier, Albert H April 18, 2002 1,000 \$23.22

Frazier, Albert H April 19, 2002 1,000 \$22.90

Ernst, Mark D April 21, 2002 500 \$26.41

Frazier, Albert H April 23, 2002 1,000 \$23.93

Frazier, Albert H April 23, 2002 1,000 \$23.76

Frazier, Albert H April 24, 2002 1,000 \$23.01

Frazier, Albert H April 24, 2002 1,000 \$23.50

Durdan, David B April 25, 2002 300 \$22.40

Frazier, Albert H April 25, 2002 500 \$22.40

Feller, Guido April 26, 2002 500 \$22.28

Kapler, A W April 29, 2002 2,000 \$21.00

Moore, Terry L April 29, 2002 150 \$20.50

Dinsmore, Earle R April 30, 2002 500 \$23.02

 Feller, Guido April 30, 2002 500 \$20.51

Dinsmore, Earle R May 1, 2002 140 \$20.63

Dinsmore, Earle R May 1, 2002 140 \$20.63

Uzeel, Luc J May 7, 2002 250 \$20.00

Kapler, A W May 8, 2002 1,000 \$22.44

Barini, Maurizio May 17, 2002 500 \$20.00

Monnerat, Beat R May 17, 2002 1,000 \$20.00

Newman, Robert K May 17, 2002 1,000 \$20.06

Raurell, Juan P May 17, 2002 1,000 \$20.10

Frazier, Albert H May 20, 2002 500 \$20.71

Ray, Matthew V May 20, 2002 1,000 \$19.90

Kapler, A W May 21, 2002 2,000 \$21.00

(Page 50 of 54 Pages) On the dates indicated, the following Voting Provision Persons donated the number of Class A Common Shares indicated to charitable institutions.
 Voting Provision Person Date Number of Shares -----

----- Ellis,
 Vernon J April 4, 2002 105,000

----- Ellis,
 Vernon J April 6, 2002 25,987

----- Neil,
 Lattimer, Bill April 4, 2002 25,000

----- Willett,
 Terence April 4, 2002 15,000

 Robert A April 22, 2002 177,640

(CLASS A) Pursuant to the Underwriting Agreement referred to under the caption "The Offering and Related Transactions" in Item 6 of the Schedule, each of the following Voting Provision Persons that is an officer or director of Accenture Ltd sold to the Underwriters the number of Class A Common Shares listed opposite such Voting Provision Person's name on May 22, 2002. The Underwriters purchased the Class A Common Shares from the Voting Provision Persons at \$19.50 per share and resold the shares to the public at \$20.00 per share. Name Number of Class A Common Shares sold -----
 ----- Arnaud Andre 54,460 Mark Foster 50,000 Gill Rider 50,000 Diego Visconti 75,000 In addition to the Voting Provision Persons named in the preceding table, 1,291 other selling shareholders from 41 countries sold an aggregate of 32,057,784 Class A Common Shares. The number of Class A Common Shares sold by each such selling shareholder ranged from 490 to 623,598 and such selling shareholders

each sold, on average, 24,832 Class A Common Shares. No selling shareholder owned more than 1% of the Class A Common Shares before the offering and the transactions related to the offering and no selling shareholder owned more than 1% of the Class A Common Shares after the offering and related transactions. Voting Provision Persons in certain countries and Accenture Ltd's external risk advisors advise that publication of net worth-related information subjects those Voting Provision Persons to increased personal security risks. To obtain the Class A Common Shares they sold to the underwriters, some of the selling shareholders that received Accenture SCA Class I common shares or Accenture Canada Holdings exchangeable shares in connection with Accenture Ltd's transition to a corporate structure redeemed or exchanged an aggregate of 12,917,177 such shares and received Class A Common Shares on a one-for-one basis. Certain Voting Provision Persons were selling shareholders in the offering. For local tax reasons in certain jurisdictions, Accenture Ltd used and will use its proceeds from the offering to acquire or redeem an aggregate of 59,233,912 Class A common shares, Accenture SCA Class I common shares and Accenture Canada Holdings exchangeable shares from some of the Voting Provision Persons, among others, in these jurisdictions at a price equal to the initial price to public less the underwriting discount. (Page 51 of 54 Pages)

SIGNATURES After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: May 31, 2002 By: /s/ Douglas G. Scrivner ----- Name:

Douglas G. Scrivner Title: Attorney-in-Fact (Page 52 of 54 Pages) EXHIBIT INDEX

Exhibit Description ----- A. Form of Voting Agreement, dated as of April 18, 2001, among Accenture Ltd and the covered persons party thereto (incorporated by reference to Exhibit 9.1 to Accenture Ltd's Registration Statement on Form S-1 filed on April 19, 2001). B. Form of Letter Agreement, dated May 21, 2001, between Accenture Ltd and Stichting Naritaweg I (incorporated by reference to Exhibit 10.13 to Amendment No. 2 to Accenture Ltd's Registration Statement on Form S-1 filed on July 2, 2001). C. Form of Letter Agreement, dated May 21, 2001, between Accenture Ltd and Stichting Naritaweg II (incorporated by reference to Exhibit 10.14 to Amendment No. 2 to Accenture Ltd's Registration Statement on Form S-1 filed on July 2, 2001). D. Form of Non-Competition Agreement, dated as of April 18, 2001, among Accenture Ltd and certain employees (incorporated by reference to Exhibit 10.2 to Accenture Ltd's Registration Statement on Form S-1 filed on April 19, 2001). E. Form of Non-Competition Agreement, dated as of April 18, 2001, among Accenture SCA and certain employees (incorporated by reference to Exhibit 10.7 to Accenture Ltd's Registration Statement on Form S-1 filed on April 19, 2001). F. Form of Common Agreement, dated as of April 19, 2002, among Accenture Ltd and the partners party thereto (incorporated by reference to Exhibit 10.22 to Amendment No. 1 to Accenture Ltd's Registration Statement on Form S-1 filed on April 26, 2002). G. Form of Underwriting Agreement (incorporated by reference to Exhibit 1.1 to Amendment No. 2 to Accenture Ltd's Registration Statement on Form S-1 filed on May 9, 2002). (Page 53 of 54 Pages)