FILE

THE ELLIS LAW FIRM, LLC

ATTORNEY AT LAW
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Brian F. Ellis, Esq.
EMAIL: bfe@ellislaw-kc.com

2018 JUN -4 AM 11:57

June 1, 2018

VIA OVERNIGHT MAIL

Public Utilities Commission of Ohio
Docketing Division
180 East Broad Street
Columbus, Ohio 43215-3793

RE: ***Accenture LLP (AGG Case No. 14-1004-GA-AGG): Ohio Renewal Certification Application – Competitive Retail Natural Gas Brokers/Aggregators***

To Whom It May Concern:

I am enclosing one (1) originally-notarized and three (3) copies of the Ohio Renewal Certification Application – Competitive Retail Natural Gas Brokers/Aggregators on behalf of Accenture LLP. Please process and file accordingly.

Thank you for your attention to this matter. Please do not hesitate to contact me with any questions.

Very truly yours,

Brian F. Ellis
Attorney at Law
For the Firm

: BFE

Enclosure(s)

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician MN Date Processed JUN 04 2018

Accenture LLP
161 North Clark Street 23rf Floor, Chicago, IL 60601
www.accenture.com

June 1, 2016

Public utility Commission of Ohio
Docketing Division
180 East Broad Street, Columbus Ohio 43215-3793.

RE: Accenture LLP – Renewal CRNGS Certificate 14-364 G (2) Case No. 14-1004- GA-AGG.

To whom it may concern:

Enclosed please find one original and three copies of the renewal applications for Accenture LLP for the above referenced CRNGS Certificate.

Please contact Emma Burrows at Regulatory.Licenses@accenture.com if you have any questions or need further information.

Sincerely,

Emma Burrows
Regulatory Risk Compliance Manager
Accenture

Ohio | Public Utilities Commission

RENEWAL CERTIFICATION FILING INSTRUCTIONS
COMPETITIVE RETAIL NATURAL GAS BROKER/AGGREGATORS

I. ***Where to File:*** Applications should be sent to: Public Utilities Commission of Ohio (PUCO or Commission), Docketing Division, 180 East Broad Street, Columbus Ohio 43215-3793.

II. ***What to File:*** Applicant must submit one original notarized application signed by a principal officer and three copies, including all exhibits, affidavits, and other attachments. All attachments, affidavits, and exhibits should be clearly identified. ***For example, Exhibit C-10 should be marked "Exhibit C-10 - Corporate Structure."*** All pages should be numbered and attached in a sequential order.

IMPORTANT REQUIREMENT: The renewal application must be docketed in the applicant's original GA-AGG case number. **Therefore, applicant should enter that number on the renewal application form when filing a renewal application.**

III. ***When to File:*** Pursuant to Rule 4901:1-27-09 of the Ohio Administrative Code, renewal applications shall be filed between 30 and 60 days to the prior certificate's expiration date.

IV. ***Renewal Application Form:*** The renewal application form is available on the PUCO Web site, **www.puco.Ohio.gov** or directly from the Commission located at: Public Utilities Commission of Ohio, Docketing Division, 180 East Broad Street, Columbus, Ohio 43215-3793.

V. ***Confidentiality:*** An applicant may file financial statements, financial arrangements, and forecasted financial statements under seal. If these exhibits are filed under seal, they will be afforded protective treatment for a period of six years from the date of the certificate for which the information is being provided.

An applicant may file a motion for a protective order for other information not filed under seal per the previous paragraph. If the motion is filed in conformance with rule 4901:1-27-07 of the Administrative Code, it shall be automatically approved on the thirty-first day after the date of filing and the information shall be afforded protective treatment for a period of six years from the date of the certificate for which the information is being provided, unless the commission or an attorney examiner appointed by the commission rules otherwise.

At the expiration of the six-year period provided for in the previous paragraphs, the information will be automatically released into the open record. An applicant wishing to extend a protective order beyond the six-year time period must comply with paragraph (F) of rule 4901-1-24 of the Administrative Code.

VI. ***Commission Process for Certification Renewal:*** An application for renewal shall be made on forms approved and supplied by the Commission. The applicant shall complete the

appropriate renewal form in its entirety and supply all required attachments, affidavits, and evidence of capability specified by the form at the time an application is filed. The Commission renewal process begins when the Commission's Docketing Division receives and time/date stamps the application. An incomplete application may be suspended or rejected. An application that has been suspended as incomplete will cause delay in renewal.

The Commission may approve, suspend, or deny an application within 30 days. If the Commission does not act within 30 days, the renewal application is deemed automatically approved on the 31st day after the official filing date. If the Commission suspends the renewal application, the Commission shall notify the applicant of the reasons for such suspension and may direct the applicant to furnish additional information. The Commission shall act to approve or deny a suspended application within 90 days of the date that the renewal application was suspended.

Upon Commission approval, the applicant shall receive notification of approval and a numbered, renewed certificate that specifies the service(s) for which the applicant is certified and the dates for which the certificate is valid. Unless otherwise warranted, the renewed certification designation will remain consistent with the previously granted certification. For example, a certified marketer will renew as a certified marketer.

Unless otherwise specified by the Commission, the competitive retail natural gas service (CRNGS) supplier's renewed certificate is valid for an additional period of two years, beginning and ending on the dates specified on the certificate. The applicant may renew its certificate in accordance with Rule 4901:1-27-09 of the Ohio Administrative Code. CRNGS suppliers, which include marketers, shall inform the Commission of any material change to the information supplied in a renewal application within thirty (30) days of such material change in accordance with Rule 4901:1-27-11 of the Ohio Administrative Code.

VII. ***Contractual Arrangements for Capability Standards:*** If the applicant is relying upon contractual arrangements with a third-party, to meet any of the certification requirements, the applicant must provide with its application all of the following:

The legal name of any contracted entity;
A statement that a valid contract exists between the applicant and the third-party;
A detailed summary of the contract(s), including all services provided thereunder; and
The documentation and evidence to demonstrate the contracting entity's capability to meet the requirements as if the contracting entity was the applicant.

VIII. Questions: Questions regarding filing procedures should be directed to CRNGS@puc.state.oh.us

IX. ***Governing Law:*** The certification/renewal of CRNGS suppliers is governed by Chapters 4901:1-27 and 4901:1-29 of the Ohio Administrative Code, and Section 4929.20 of the Ohio Revised Code.

Ohio | Public Utilities Commission

PUCO USE ONLY – Version 1.08		
Date Received	Renewal Certification Number	ORIGINAL AGG Case Number
		14 - 1004 - GA-AGG

RENEWAL CERTIFICATION APPLICATION
COMPETITIVE RETAIL NATURAL GAS BROKERS/AGGREGATORS

Please **type or print** all required information. Identify all attachments with an exhibit label and title (***Example: Exhibit A-15 - Company History***). All attachments should bear the legal name of the Applicant. Applicants should file completed applications and all related correspondence with the Public Utilities Commission of Ohio, Docketing Division, 180 East Broad Street, Columbus, Ohio 43215-3793.

This PDF form is designed so that you may directly input information onto the form. You may also download the form by saving it to your local disk.

SECTION A - APPLICANT INFORMATION AND SERVICES

A-1 Applicant intends to renew its certificate as: (check all that apply)

☐ **Retail Natural Gas Aggregator** ☑ **Retail Natural Gas Broker**

A-2 Applicant information:

Legal Name: Accenture LLP

Address: 161 North Clark, 23rd floor, Chicago

Telephone No. 484-690-5909 Web site Address www.accenture.com

Current PUCO Certificate No. 14-364G-2 Effective Dates July 7 2016 - July 7 2018

A-3 Applicant information under which applicant will do business in Ohio:

Name: Same as in A-2 above

Address:

Web site Address Telephone No.

A-4 List all names under which the applicant does business in North America:

Applicant does Business under the name Accenture LLP

A-5 Contact person for regulatory or emergency matters:

Name Emma Burrows Title Regulatory Risk Compliance Manager

Business Address 161 North Clark, Chicago

Telephone No. +44 (0)7770 228189 Fax No. NA Email Address Regulatory.Licenses@accenture.com

A-6 Contact person for Commission Staff use in investigating customer complaints:

Name Chad Gottesman Title Managing Dir.-BPO Enterprise Energy Mrmt.

Business address 1160 W. Swedesford Rd. Berwyn, PA 19312

Telephone No. 484-690-5909 Fax No. Email Address chad.gottesman@accenture.com

A-7 Applicant's address and toll-free number for customer service and complaints

Customer service address 1160 W. Swedesford Rd. Berwyn, PA 19312

Toll-Free Telephone No. 877 935 4242 Fax No. Email Address chad.gottesman@accenture.com

A-8 Provide "Proof of an Ohio Office and Employee," in accordance with Section 4929.22 of the Ohio Revised Code, by listing name, Ohio office address, telephone number, and Web site address of the designated Ohio Employee

Name Shaheen Ziad Title Sales Capture Senior Manager

Business address 250 West Street, Suite 150, Columbus, OH 43215

Telephone No. 614 260 9062 Fax No. Email Address ziad.shaheen@accenture.com

A-9 Applicant's federal employer identification number 72-0542904

A-10 Applicant's form of ownership: (Check one)

- [ ] **Sole Proprietorship**
- [ ] **Partnership**
- [x] **Limited Liability Partnership (LLP)**
- [ ] **Limited Liability Company (LLC)**
- [ ] **Corporation**
- [ ] **Other**

A-11 (Check all that apply) Identify each natural gas company service area in which the applicant is currently providing service or intends to provide service, including identification of each customer class that the applicant is currently serving or intends to serve, for example: *residential, small commercial, and/or large commercial/industrial (mercantile) customers.* (A mercantile customer, as defined in Section 4929.01(L)(1) of the Ohio Revised Code, means a customer that consumes, other than for residential use, more than 500,000 cubic feet of natural gas per year at a single location within the state or consumes natural gas, other than for residential use, as part of an undertaking having more than three locations within or outside of this state. In accordance with Section 4929.01(L)(2) of the Ohio Revised Code, "Mercantile customer" excludes a not-for-profit customer that consumes, other than for residential use, more than 500,000 cubic feet of natural gas per year at a single location within this state or consumes natural gas, other than for residential use, as part of an undertaking having more than three locations within or outside this state that has filed the necessary declaration with the Public Utilities Commission.)

☑	Columbia Gas of Ohio	☐ Residential	☑ Small Commercial	☑ Large Commercial / Industrial
☑	*Dominion East Ohio*	☐ Residential	☑ Small Commercial	☑ Large Commercial / Industrial
☑	Duke Energy Ohio	☐ Residential	☑ Small Commercial	☑ Large Commercial / Industrial
☑	Vectren Energy Delivery of Ohio	☐ Residential	☑ Small Commercial	☑ Large Commercial / Industrial

A-12 If applicant or an affiliated interest previously participated in any of Ohio's Natural Gas Choice Programs, for each service area and customer class, provide approximate start date(s) and/or end date(s) that the applicant began delivering and/or ended services.

☑ Columbia Gas of Ohio

☐	Residential	Beginning Date of Service		End Date
☑	Small Commercial	Beginning Date of Service	7/6/14	End Date
☑	Large Commercial	Beginning Date of Service	7/6/14	End Date
☑	Industrial	Beginning Date of Service	7/6/14	End Date

☑ Dominion East Ohio

☐	Residential	Beginning Date of Service		End Date
☑	Small Commercial	Beginning Date of Service	7/6/14	End Date
☑	Large Commercial	Beginning Date of Service	7/6/14	End Date
☑	Industrial	Beginning Date of Service	7/6/14	End Date

☑ Duke Energy Ohio

☐	Residential	Beginning Date of Service		End Date
☑	Small Commercial	Beginning Date of Service	7/6/14	End Date
☑	Large Commercial	Beginning Date of Service	7/6/14	End Date
☑	Industrial	Beginning Date of Service	7/6/14	End Date

☑ Vectren Energy Delivery of Ohio

☐	Residential	Beginning Date of Service		End Date
☑	Small Commercial	Beginning Date of Service		End Date
☑	Large Commercial	Beginning Date of Service		End Date
☑	Industrial	Beginning Date of Service		End Date

A-13 If not currently participating in any of Ohio's four Natural Gas Choice Programs, provide the approximate start date that the applicant proposes to begin delivering services:

☐	Columbia Gas of Ohio	Intended Start Date	
☐	Dominion East Ohio	Intended Start Date	
☐	Duke Energy Ohio	Intended Start Date	
☐	Vectren Energy Delivery of Ohio	Intended Start Date	

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED.

A-14 **Exhibit A-14 "Principal Officers, Directors & Partners,"** provide the names, titles, addresses and telephone numbers of the applicant's principal officers, directors, partners, or other similar officials.

A-15 **Exhibit A-15 "Company History,"** provide a concise description of the applicant's company history and principal business interests.

A-16 **Exhibit A-16 "Articles of Incorporation and Bylaws,"** provide the articles of incorporation filed with the state or jurisdiction in which the applicant is incorporated and any amendments thereto, ***only if the contents of the originally filed documents changed since the initial application.***

A-17 **Exhibit A-17 "Secretary of State,"** provide evidence that the applicant is still currently registered with the Ohio Secretary of the State.

SECTION B - APPLICANT MANAGERIAL CAPABILITY AND EXPERIENCE

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED

B-1 **Exhibit B-1 "Jurisdictions of Operation,"** provide a current list of all jurisdictions in which the applicant or any affiliated interest of the applicant is, at the date of filing the application, certified, licensed, registered, or otherwise authorized to provide retail natural gas service, or retail/wholesale electric services.

B-2 **Exhibit B-2 "Experience & Plans,"** provide a current description of the applicant's experience and plan for contracting with customers, providing contracted services, providing billing statements, and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Section 4929.22 of the Revised Code and contained in Chapter 4901:1-29 of the Ohio Administrative Code.

B-3 **Exhibit B-3 "Summary of Experience,"** provide a concise and current summary of the applicant's experience in providing the service(s) for which it is seeking renewed certification (e.g., number and types of customers served, utility service areas, volume of gas supplied, etc.).

B-4 **Exhibit B-4 "Disclosure of Liabilities and Investigations,"** provide a description of all existing, pending or past rulings, judgments, contingent liabilities, revocations of authority, regulatory investigations, or any other matter that could adversely impact the applicant's financial or operational

status or ability to provide the services for which it is seeking renewed certification since applicant last filed for certification.

B-5 **Exhibit B-5 "Disclosure of Consumer Protection Violations,"** disclose whether the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant has been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws since applicant last filed for certification.

☑ No ☐ Yes

If Yes, provide a separate attachment labeled as Exhibit B-5 "Disclosure of Consumer Protection Violations," detailing such violation(s) and providing all relevant documents.

B-6 **Exhibit B-6 "Disclosure of Certification Denial, Curtailment, Suspension, or Revocation,"** disclose whether the applicant or a predecessor of the applicant has had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, or revoked, or whether the applicant or predecessor has been terminated from any of Ohio's Natural Gas Choice programs, or been in default for failure to deliver natural gas since applicant last filed for certification.

☑ No ☐ Yes

If Yes, provide a separate attachment, labeled as Exhibit B-6 "Disclosure of Certification Denial, Curtailment, Suspension, or Revocation," detailing such action(s) and providing all relevant documents.

SECTION C - APPLICANT FINANCIAL CAPABILITY AND EXPERIENCE

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED

C-1 **Exhibit C-1 "Annual Reports,"** provide the two most recent Annual Reports to Shareholders. If applicant does not have annual reports, the applicant should provide similar information, labeled as Exhibit C-1, or indicate that Exhibit C-1 is not applicable and why.
(This is generally only applicable to publicly traded companies who publish annual reports.)

C-2 **Exhibit C-2 "SEC Filings,"** provide the most recent 10-K/8-K Filings with the SEC. If applicant does not have such filings, it may submit those of its parent company. If the applicant does not have such filings, then the applicant may indicate in Exhibit C-2 whether the applicant is not required to file with the SEC and why.

C-3 **Exhibit C-3 "Financial Statements,"** provide copies of the applicant's two most recent years of audited financial statements (balance sheet, income statement, and cash flow statement). If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, it shall file audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns (with social security numbers and account numbers redacted).

C-4 **Exhibit C-4 "Financial Arrangements,"** provide copies of the applicant's financial arrangements to satisfy collateral requirements to conduct retail electric/gas business activity (e.g., parental or third party guarantees, contractual arrangements, credit agreements, etc.,).

Renewal applicants can fulfill the requirements of Exhibit C-4 by providing a current statement from an Ohio local distribution utility (LDU) that shows that the applicant meets the LDU's collateral requirements.

First time applicants or applicants whose certificate has expired as well as renewal applicants can meet the requirement by one of the following methods:

1. The applicant itself stating that it is investment grade rated by Moody's, Standard & Poor's or Fitch and provide evidence of rating from the rating agencies.

2. Have a parent company or third party that is investment grade rated by Moody's, Standard & Poor's or Fitch guarantee the financial obligations of the applicant to the LDU(s).

3. Have a parent company or third party that is not investment grade rated by Moody's, Standard & Poor's or Fitch but has substantial financial wherewithal in the opinion of the Staff reviewer to guarantee the financial obligations of the applicant to the LDU(s). The guarantor company's financials must be included in the application if the applicant is relying on this option.

4. Posting a Letter of Credit with the LDU(s) as the beneficiary.

If the applicant is not taking title to the electricity or natural gas, enter "N/A "in Exhibit C-4. An N/A response is only applicable for applicants seeking to be certified as an aggregator or broker.

C-5 **Exhibit C-5 "Forecasted Financial Statements,"** provide two years of forecasted income statements for the applicant's **NATURAL GAS related business activities in the state of Ohio Only**, along with a list of assumptions, and the name, address, email address, and telephone number of the preparer. The forecasts should be in an annualized format for the two years succeeding the Application year.

C-6 **Exhibit C-6 "Credit Rating,"** provide a statement disclosing the applicant's current credit rating as reported by two of the following organizations: Duff & Phelps, Fitch IBCA, Moody's Investors Service, Standard & Poor's, or a similar organization. In instances where an applicant does not have its own credit ratings, it may substitute the credit ratings of a parent or an affiliate organization, provided the applicant submits a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter "N/A" in Exhibit C-6.

C-7 **Exhibit C-7 "Credit Report,"** provide a copy of the applicant's current credit report from Experion, Dun and Bradstreet, or a similar organization. An applicant that provides an investment grade credit rating for Exhibit C-6 may enter "N/A" for Exhibit C-7.

C-8 **Exhibit C-8 "Bankruptcy Information,"** provide a list and description of any reorganizations, protection from creditors or any other form of bankruptcy filings made by the applicant, a parent or affiliate organization that guarantees the obligations of the applicant or any officer of the applicant in the current year or within the two most recent years preceding the application.

C-9 **Exhibit C-9 "Merger Information,"** provide a statement describing any dissolution or merger or acquisition of the applicant within the two most recent years preceding the application.

C-10 **Exhibit C-10 "Corporate Structure,"** provide a description of the applicant's corporate structure, not an internal organizational chart, including a graphical depiction of such structure, and a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required and applicant may respond by stating that they are a stand-alone entity with no affiliate or subsidiary companies.

SECTION D – APPLICANT TECHNICAL CAPABILITY

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED.

D-1 **Exhibit D-1 "Operations,"** provide a current written description of the operational nature of the applicant's business functions.

D-2 **Exhibit D-2 "Operations Expertise,"** given the operational nature of the applicant's business, provide evidence of the applicant's current experience and technical expertise in performing such operations.

D-3 **Exhibit D-3 "Key Technical Personnel,"** provide the names, titles, email addresses, telephone numbers, and background of key personnel involved in the operational aspects of the applicant's current business.

Applicant Signature and Title

Sworn and subscribed before me this 31 **day of** May **Month** 2018 **Year**

Scott K. Ahlstrom, Treasurer, Accenture Inc. (Managing Partner for Accenture LLP)

Signature of official administering oath

Print Name and Title Scott K. Ahlstrom

My commission expires on 10/12/21

Official Seal
Mark R. Stumpf
Notary Public State of Illinois
My Commission Expires 10/12/2021

The Public Utilities Commission of Ohio

Competitive Retail Natural Gas Service
Affidavit Form
(Version 1.07)

In the Matter of the Application of)
Accenture LLP)
for a Certificate or Renewal Certificate to Provide)
Competitive Retail Natural Gas Service in Ohio.)

Case No. 14 - 1004 -GA-AGG

County of Cook
State of Illinois

Scott K. Ahlstrom [Affiant], being duly sworn/affirmed, hereby states that:

(1) The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant.

(2) The applicant will timely file an annual report of its intrastate gross receipts and sales of hundred cubic feet of natural gas pursuant to Sections 4905.10(A), 4911.18(A), and 4929.23(B), Ohio Revised Code.

(3) The applicant will timely pay any assessment made pursuant to Section 4905.10 or Section 4911.18(A), Ohio Revised Code.

(4) Applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.

(5) Applicant will cooperate with the Public Utilities Commission of Ohio and its staff in the investigation of any consumer complaint regarding any service offered or provided by the applicant.

(6) Applicant will comply with Section 4929.21, Ohio Revised Code, regarding consent to the jurisdiction of the Ohio courts and the service of process.

(7) Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the certification or certification renewal application within 30 days of such material change, including any change in contact person for regulatory or emergency purposes or contact person for Staff use in investigating customer complaints.

(8) Affiant further sayeth naught.

Affiant Signature & Title

Sworn and subscribed before me this 31 **day of** May **Month** 2018 **Year**

Signature of Official Administering Oath

Scott K. Ahlstrom, Treasurer, Accenture Inc. (Managing Partner for Accenture LLP)
Print Name and Title

My commission expires on 10/12/21

Official Seal
Mark R. Stumpf
Notary Public State of Illinois
My Commission Expires 10/12/2021

180 East Broad Street • Columbus, OH 43215-3793 • (614) 466-3016 • www.PUCO.ohio.gov
The Public Utilities Commission of Ohio is an Equal Opportunity Employer and Service Provider

Accenture LLP

14-1004-GA-AGG

Exhibit A-14 "Principal Officers, Directors & Partners"

Applicant is an Illinois limited liability partnership. Its Partners are:

Accenture Inc. – Managing Partner

Accenture LLC – General Partner

Accenture LLP

14-1004-GA-AGG

Exhibit A-15 "Company History"

Accenture LLP is a U.S. unit of Accenture PLC, the former Andersen Consulting. Accenture PLC is a global provider of consulting, technology and outsourcing services with approximately 425,000 people serving clients in more than 120 countries. Accenture PLC is a public company listed on the NYSE (symbol: ACN).

Accenture LLP

14-1004-GA-AGG

Exhibit A-16 "Articles of Incorporation and Bylaws"

No change in documents filed with the initial application

Accenture LLP

14-1004-GA-AGG

Exhibit A-17 "Secretary of State"

Attached with this exhibit is Accenture LLP certificate of good standing as a *foreign limited liability partnership in Ohio.*

UNITED STATES OF AMERICA
STATE OF OHIO
OFFICE OF THE SECRETARY OF STATE

I, Jon Husted, do hereby certify that I am the duly elected, qualified and present acting Secretary of State for the State of Ohio, and as such have custody of the records of Ohio and Foreign business entities; that said records show ACCENTURE LLP, an Illinois Limited Liability Partnership, Registration Number 2075878, filed on January 17, 2012, is currently in FULL FORCE AND EFFECT upon the records of this office.

Witness my hand and the seal of the Secretary of State at Columbus, Ohio this 30th day of May, A.D. 2018.

Jon Husted

Ohio Secretary of State

Validation Number: 201815001472

Accenture LLP

14-1004-GA-AGG

Exhibit B-1 "Jurisdictions of Operation"

Applicant is registered to provide natural gas broker services in the following states:

State	Effective Date
District of Columbia	9/23/14
Maine	5/22/14
Maryland	9/10/14
Massachusetts	8/27/14
New Hampshire	5/13/14
New Jersey	1/21/15
Rhode Island	6/30/14

Applicant is registered to provide electricity broker services in the following states:

State	Effective Date
Delaware	7/23/14
District of Columbia	9/23/14
Illinois	6/23/14
Maine	6/18/14
Maryland	9/10/14
Massachusetts	10/17/14
New Hampshire	5/13/14
New Jersey	1/21/15
Pennsylvania	1/29/15
Rhode Island	6/30/14

Accenture LLP

14-1004-GA-AGG

Exhibit B-2 "Experience & Plans"

Applicant is a nationwide provider of outsourcing, technology and management consulting services. Applicant is an experienced energy services company that has concentrated on delivering supply side savings to its clients as part of set of enterprise energy management services. It has offered utility rate tariff analysis services since 1986, and has been assisting its clients in analyzing deregulated supply opportunities versus price-to-compare or default service since 2000. Applicant provides services to commercial and industrial clients (not residential), helping our clients manage their supply side utility expenditures. In deregulated markets such as Ohio, Applicant assists clients in procuring low cost supply when it is competitive with price-to-compare rates.

Accenture LLP

14-1004-GA-AGG

Exhibit B-3 "Summary of Experience"

Listed below is a summary of the industry experience of key employees who will be engaged in the Ohio power aggregator/broker operations of Applicant.

Chad Gottesman

12/2013 – Current: Accenture LLP. Mr. Gottesman leads Applicant's Global Energy Enterprise Management and Procurement team in helping clients to reduce their energy cost and consumption by combining and leveraging site-level energy data and proprietary market intelligence. As the Global Lead, he is responsible for driving the overall strategy, growth, and operations of the business.

06/2011 – 12/2013: Procurian, Inc. Mr. Gottesman was Head of Procurian Energy for Procurian, joining the company concurrent with Procurian's acquisition of Neuwing Energy Ventures in June 2013.

04/2007 - 06/2013: Neuwing Energy Ventures. Mr. Gottesman founded and served as CEO of Neuwing Energy Ventures, helping large commercial and industrial clients maximize their returns on energy efficiency and renewable energy investments.

01/2001 – 04/2007: The Extraprise Group. - As Chief Marketing Officer, Mr. Gottesman was responsible for all aspects of the company's go-to-market strategy including new service development, corporate and field marketing, inside sales, strategic alliance development, and public and analyst relations. Prior to holding this position, Mr. Gottesman led the Metro New York and Eastern regions and was directly responsible for the largest P&L in the company.

05/1997 – 12/2000: GE Capital. - as Director of the Global Sales Effectiveness Center of Excellence, Mr. Gottesman led the design, development, staffing, and operations of the Center and worked across over two dozen GE businesses to provide strategy, process, and technology solutions. While leading the Center, Mr. Gottesman completed a two-year executive development program sponsored by Gary Reiner (Global GE CIO). He was one of 40 executives selected across GE globally to participate in this program.

10/1993 – 05/1997: Accenture. - Mr. Gottesman held various project management positions at Accenture while working on global engagements for Fortune 500 clients focusing on sales, marketing, and customer service improvement.

Mr. Gottesman earned an MBA from Columbia Business School at Columbia University and a Bachelor of Science degree from the University of Albany.

Cobb Pearson

12/2013–Current: Accenture LLP. Mr. Pearson is the Applicant's De-Regulated Energy Market Sourcing Lead. In this role he is responsible for Energy Procurement in all deregulated North American markets, including IL, in addition to market research, client reporting, risk management, and other client delivery functions.

03/2013 – 12/2013: Procurian. Mr. Pearson served as the De-Regulated Energy Sourcing Lead for deregulated markets in North America.

09/2007 – 02/2013: Cox Enterprises. Served as the Energy Procurement Manager responsible for a $110 million annual energy spend for subsidiaries including Cox Communications, Auto Trader.com, Cox Media Group (television, radio, newspaper), and Manheim Auto Auctions. Mr. Pearson supported numerous sustainability initiatives during his nearly six years at Cox, managed carbon footprint tracking efforts for all subsidiaries, and designed an Oracle-based Energy Dashboard and Data Warehouse which was internally built and is still in use today.

11/2004 – 08/2007: Gas South. – Served as the Mid Market Sales Manager, leading a 10-person sales team which focused on small industrials, restaurants, churches, dry cleaners, and other businesses.

08/2002 – 11/2004 Southern Company. – Served in sales and marketing roles including performing energy audits, conducting regulated rate studies, and eventually performing load forecasts for all new commercial properties in the Mobile division.

Mr. Pearson graduated from Georgia Tech with a degree in Industrial Engineering. He currently serves on the founding board of the Westside Atlanta Charter School.

Accenture LLP

14-1004-GA-AGG

Exhibit B-4 "Disclosure of Liabilities and Investigations"

We are involved in a number of judicial and arbitration proceedings concerning matters arising in the ordinary course of our business. We and/or our personnel also from time to time are involved in investigations by various regulatory or legal authorities concerning matters arising in the course of our business around the world. We do not expect that any of these matters, individually or in the aggregate, will have a material impact on our results of operations or financial condition.

Exhibit C-1 "Annual Reports"

Attached below are the links to the two most recent annual reports to shareholders of Accenture PLC, parent company of Accenture LLP as described in Exhibit A-15 above.

Annual Report 2016

https://otp.tools.investis.com/clients/us/accenture/SEC/sec-show.aspx?Type=html&FilingId=11738868&Cik=0001467373

Annual Report 2017

https://otp.tools.investis.com/clients/us/accenture/SEC/sec-show.aspx?Type=html&FilingId=12432471&Cik=0001467373

Accenture LLP

14-1004-GA-AGG

Exhibit C-2 "SEC filings"

Accenture LLP is a unit of Accenture PLC, a publicly traded company listed on the NYSE (symbol: ACN). Accenture LLP does not maintain separate financial statements. Attached below are the links to the most recent 10-K/8-K filings of Accenture PLC.

1. **Link to Accenture plc 2017 10K 10/26/2017**

   https://otp.tools.investis.com/clients/us/accenture/SEC/sec-outline.aspx?FilingId=12341655&Cik=0001467373&PaperOnly=0&HasOriginal=1

2. **Links to 8k April 11, 2018**

   https://otp.tools.investis.com/clients/us/accenture/SEC/sec-outline.aspx?FilingId=12682338&Cik=0001467373&PaperOnly=0&HasOriginal=1

3. **Links to 8K March 22, 2018**
   https://otp.tools.investis.com/clients/us/accenture/SEC/sec-show.aspx?Type=html&FilingId=12640535&Cik=0001467373

4. **Links to 8K March 13, 2018**
   https://otp.tools.investis.com/clients/us/accenture/SEC/sec-show.aspx?Type=html&FilingId=12622524&CIK=0001467373&Index=10000

Accenture LLP

14-1004-GA-AGG

Exhibit C-3 "Financial Statements"

Financial statements of Accenture PLC are included in the 10K filings attached as Exhibit C-2 above.

Accenture LLP

14-1004-GA-AGG

Exhibit C-4 "Financial Arrangements"

(Not applicable)

Accenture LLP

14-1004-GA-AGG

Exhibit C-5 "Forecasted Financial Statements"

Applicant does not maintain separate financial statements for its CRNGS operation as the amounts are not material to Applicant's financial statements. Applicant projects the following for its revenue from CRNGS operations (revenue consists of fees and commissions only; Applicant does not take title to energy):

Calendar Year	CRNGS Projected Revenue
2018	$71,520
2019	$48,273

Accenture LLP

14-1004-GA-AGG

Exhibit C-6 "Credit Rating"

Attached below to this Exhibit C-6 are recent credit ratings of Accenture PLC issued by Moody's, S&P and Fitch.

FitchRatings

FITCH AFFIRMS ACCENTURE PLC AT 'A+'; OUTLOOK STABLE

Fitch Ratings-Chicago-06 March 2017: Fitch Ratings has affirmed the ratings for Accenture plc (Accenture) and its subsidiaries, including Accenture's Long-Term Issuer Default Rating (IDR) at 'A+'. The Rating Outlook is Stable. Fitch's actions affect $1 billion of debt, including the undrawn revolving credit facility (RCF). A full list of ratings follows at the end of this release.

KEY RATING DRIVERS

Strong Market Position: Fitch expects Accenture's market positions as the largest independent information technology (IT) services firm provide significant scope and scale, providing a wide breadth of service offerings at scale and global delivery capabilities. Fitch also believes Accenture's scale results in meaningful competitive advantages, particularly with respect to investing in next generation offerings (organically or via acquisition), procurement, working capital efficiency and leveraging delivery capabilities.

Expectations for Low Leverage: Fitch anticipates Accenture will maintain low leverage, given its track record of funding acquisitions and shareholder distributions with free cash flow (FCF) rather than debt. Fitch believes Accenture views its credit rating as a strategic asset and that the company is committed to maintaining a financial position consistent with its current rating.

Recurring Revenue and FCF: Accenture's ratings reflect the company's resilient business model, supported by recurring revenue and long-term outsourcing contracts that Fitch expects to account for more than 45% of revenue (excluding revenue from reimbursements) (46% during FY 2016). Moreover, Accenture's revenue diversification from management consulting, technology, and outsourcing services to clients across a broad range of industry verticals and geographies reduces operating volatility.

Durable Cash Flow Profile: Fitch believes Accenture's revenue diversification also results in consistent FCF, particularly given the company's variable cost structure and low capital requirements. Fitch believes EBITDA and FCF margin expansion during the 2008-2009 economic down turn supports Accenture's cash flow profile. Fitch expects FCF will range between $2.5 billion and $3.5 billion through the intermediate term.

Low Margins and FCF: Despite Accenture's industry leading profit margins, Fitch believes comparatively low margins for the IT services industry overall could limit upside to the company's ratings. Fitch expects operating EBITDA margins of more than 18% through the intermediate term, versus the mid-teens for the IT services peer group but less than half the median of Fitch's 'A +' rated universe.

Intensified Competition for Talent: Fitch expects competition for employees capable of driving digital transformation products and services will remain intensified, making talent acquisition and retention a key differentiator across the IT service industry. Fitch believes Accenture's critical mass of "new technology" employees provide advantages acquiring incremental talent but that tuck-in acquisitions also will remain a key way for Accenture to acquire personnel to expand capabilities in emerging technologies.

KEY ASSUMPTIONS

Fitch's key assumptions within the rating case for Accenture include:

--Growth in digital, cloud, and security services driving low- to mid-single digit organic constant currency revenue growth per year.
--Modest operating leverage driving EBITDA margin expansion through the intermediate term with competition, acquisitions, and rising labor costs dampening margin uplift from operating leverage.
--A 25% effective cash tax rate.
--$1 billion of acquisitions per year.
--Annual capital expenditure of roughly 1.5% of revenue.
--10% dividend growth per year with excess cash is returned to shareholders through share repurchases.

RATING SENSITIVITIES

Negative: Negative rating actions could accompany Fitch's expectation for:
--Gross leverage (total debt to EBITDA) sustained above 1.25x or adjusted leverage (total adjusted debt to EBITDAR) above 2x; or
--Margin pressure leading to FCF margins sustained below 5%.

Positive: Fitch does not anticipate positive rating action over the intermediate term. However, with leverage sustained near current levels, positive rating action would likely accompany Fitch's expectation for FCF margins durably sustained above 10%.

LIQUIDITY

Fitch believes Accenture's liquidity position is strong, supported by:
--$4 billion of readily available cash and cash equivalents, essentially all of which is readily available; and
--$832 million of availability under the company's $1 billion revolving credit facility.

Fitch's expectation for annual FCF of $2. 5 billion to $3.5 billion also supports liquidity.

FULL LIST OF RATING ACTIONS

Fitch affirms the following ratings:

Accenture plc
--Long-Term Issuer Default Rating (IDR) at 'A+'.

Accenture International Capital SCA
--IDR at 'A+';
--Revolving credit facility (RCF) at 'A+'.

Accenture Capital Inc.
--IDR at 'A+';
--RCF at 'A+'.

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Date of Relevant Rating Committee: March 3, 2017.

Summary of Financial Statement Adjustments - Fitch has made no material adjustments that are not disclosed within the company's public filings.

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Additional information is available on www.fitchratings.com

Applicable Criteria
Criteria for Rating Non-Financial Corporates (pub. 27 Sep 2016)
https://www.fitchratings.com/site/re/885629

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MOODY'S
INVESTORS SERVICE

CREDIT OPINION
24 August 2017

Update

Rate this Research

RATINGS

Accenture plc

Domicile	Dublin, Ireland
Long Term Rating	A1
Type	LT Issuer Rating - Fgn Curr
Outlook	Stable

Please see the ratings section at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Accenture plc

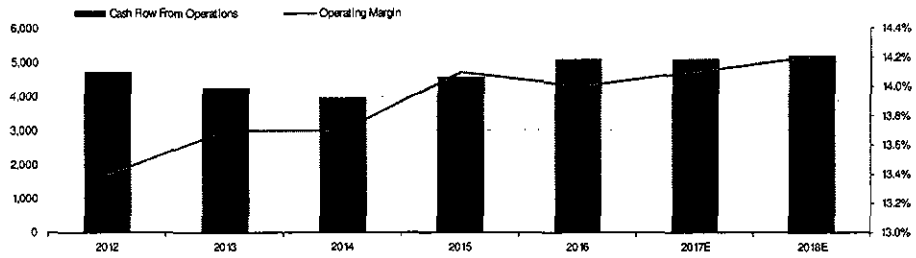
Update to Discussion of Key Ratings Factors

Summary

Accenture's A1 rating reflects its position as a leading information technology (IT) services firm with a resilient business model supported by long-term arrangements and predictable cash flow. Accenture, the largest independent IT services provider, has consistently gained market share over the past decade spurred by newer digital offerings. We believe that ongoing demand for consulting and outsourcing services that help companies reduce costs and increase efficiency helps to buffer Accenture's operating performance even during an economic downturn.

Accenture does not have any material reported debt while maintaining strong liquidity. Accenture generates operating margins higher than its largest U.S. industry peers due to its global scale, efficient offshore workforce, proven ability to execute, and the growth of digital and cloud-related solutions. At the same time, Accenture competes with several strong U.S. and offshore players in a consolidating and evolving technology industry, which could threaten the company's credit profile longer term.

Exhibit 1
Accenture's Historical and Projected Adjusted Operating Margin and Cash Flow from Operations (USD millions)[1]



[1] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.
Source: Moody's Financial Metrics™ and Moody's estimates

Credit Strengths

» Leading IT services firm with global scale and low-cost offshore infrastructure

» Strong revenue growth in excess of industry growth rates with high levels of profits and free cash flow

» Diversified client base, long-standing relationships, and high retention rates

» Market trend towards outsourcing and leaner IT models

Credit Challenges

» Strengthening of global competitors and the consolidation of IT services firms could pressure long-term profitability

» Heightened M&A activity in the technology industry and the potential for shifting alliances could elevate event risk

Rating Outlook

The stable outlook reflects our expectation that Accenture will continue to maintain conservative financial policies with low financial leverage (e.g., debt to EBITDA after standard adjustments below 1x) and generate profitability and cash flow consistent with historical levels through economic cycles. We expect at least mid-single digit revenue growth over at least the next 18 months (ahead of Moody's projected G-20 real GDP growth of 3.1%) with adjusted operating margins continuing at over 14%. We also project operating cash flow of over $5 billion annually.

Factors that Could Lead to an Upgrade

» We believe Accenture's rating is well positioned at A1, which incorporates the potential for moderate levels of debt issuance. Upwards ratings pressure could develop if Accenture can sustain organic revenue growth exceeding that of the market and significant operating margin expansion (e.g., above 17%) that is consistently better than its direct business peers, and commits to maintaining debt to EBITDA at the current level.

Factors that Could Lead to a Downgrade

» Accenture's A1 rating could experience downwards rating pressure if revenues, operating income, or free cash flow were to decline on a sustained basis. The rating could also be lowered if adjusted debt increases meaningfully such that that leverage (Moody's adjusted debt/EBITDA) exceeded 1.5x on a sustained basis.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moodys.com for the most updated credit rating action information and rating history.

Key Indicators

Exhibit 2
Accenture Key Indicators [1]

	5/31/2017(L)	8/31/2016	8/31/2015	8/31/2014	8/31/2013
Revenue (USD Billion)	$36.1	$34.8	$32.9	$31.9	$30.4
EBITA Margin	14.5%	14.3%	14.2%	14.0%	13.9%
Debt / EBITDA	0.6x	0.6x	0.5x	0.5x	0.5x
EBITA / Interest	48.8x	49.8x	43.0x	45.2x	37.2x
RCF / Net Debt	2,564.4%	-299.7%	-200.5%	-162.2%	-109.6%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

Source:Moody's Financial Metrics™ and Moody's estimates

Profile

Accenture plc is a global management consulting, technology services, and outsourcing company with projected annual gross revenues over $37 billion.

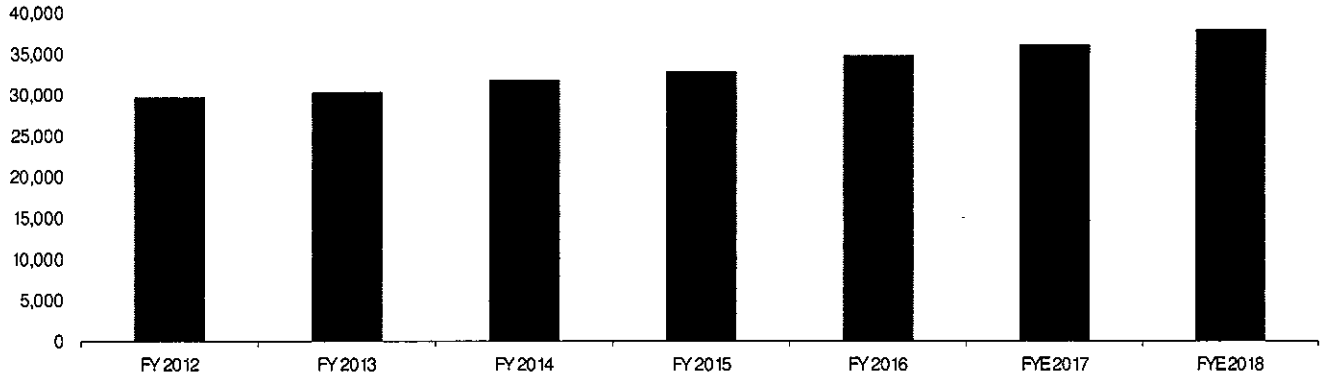
Detailed Credit Considerations

AT LEAST MID- SINGLE DIGIT REVENUE GROWTH EXPECTED, DRIVEN BY DIGITAL OFFERINGS

We expect at least mid-single digit annual revenue growth (in constant currency) for Accenture over the next year, ahead of our industry growth projections of low single digits through 2018. While revenue growth has moderated to about 7% in constant currency for the nine months ended May 31, 2017 (following a couple of years of double-digit constant currency growth), this rate of growth is still considered exceptional for a technology company with a revenue base likely to exceed $37 billion over the next fiscal year. By investing earlier and more effectively than its global peers, Accenture will likely continue to capitalize on the rapidly changing IT environment. We expect sustained revenue growth to continue for Accenture driven by a strong track record of execution and favorable industry dynamics. Positive factors include the ongoing demand for consulting and outsourcing services as companies continue to seek ways to use technology to reduce costs, increase efficiency, and enhance functionality.

Corporate and government IT spending will likely remain cautious due to lingering global macroeconomic and political challenges, which include the still tepid growth in the Euro area and concerns regarding the growth trajectory of emerging markets. We think the IT spending environment will remain healthy over the long term as corporations and governments rely on IT consultants to help navigate through growth initiatives and rapidly evolving IT models (e.g., cloud computing, mobile enterprise, data analytics, and social networking).

Exhibit 3
Accenture's Historical and Projected Revenue (USD millions)[1][2]



[1] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.
[2] Fiscal year ends on August 31
Source: Moody's Financial Metrics™ and Moody's estimates

STRONG MARKET POSITION AS LARGEST INDEPENDENT IT SERVICES FIRM

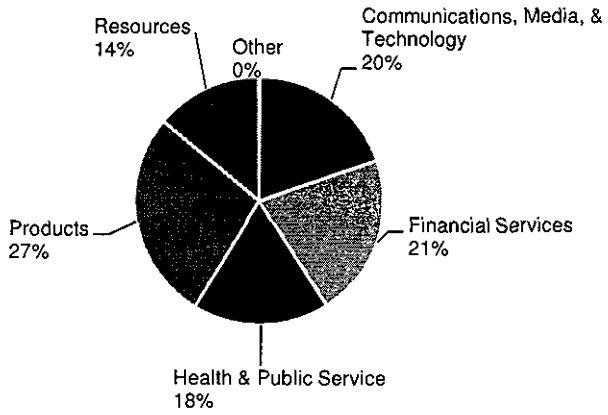
We expect that Accenture will continue to gain market share as its growth will likely outpace that of its largest U.S. competitors, IBM Global Services and DXC Technology (which represents the merger of Computer Sciences Corporation with Hewlett Packard Enterprise Company's Enterprise Services business). As an independent IT services firm, we believe that Accenture benefits from playing the role of a neutral, unbiased channel partner and advisor. Most enterprise hardware and software providers solicit Accenture's help when launching new product offerings. Clients, meanwhile, rely on Accenture to select the best option applicable as the firm is not aligned with a specific solution or product suite.

Accenture's size and global reach allow the company to attract a diversified client base of multinational corporations and public sector agencies. Accenture also benefits from high barriers to entry given its highly-scalable offshore labor infrastructure and deeply-entrenched customer base and financial strength which, we believe, will allow the company to remain a leading player in the IT services industry globally.

In addition, Accenture has a highly diversified business profile as measured by its geographic revenue distribution, service offerings, and customer concentration. More than half of total net revenues are derived outside of North America with Europe and Growth Markets accounting for about 34% and 19% of total net revenues, respectively, for the nine months ended May 31, 2017.

Accenture offers a wide range of services and participates in several industry verticals including communications, media, high-tech, financial services, healthcare & public service, products, and resources.

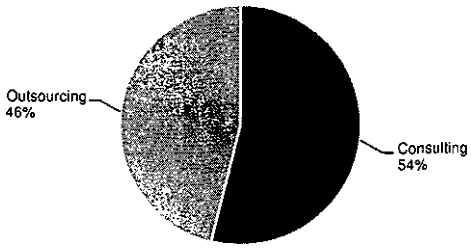
Exhibit 4
Accenture's Revenue by Product Segment [1]

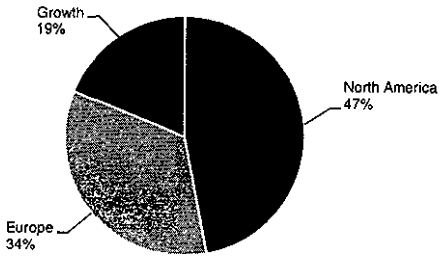


[1] Data as of nine-months ending 05/31/2017
Source: Moody's Financial Metrics™

Accenture also has a well-diversified client base. Additionally, about 54% of revenues are generated from consulting versus 46% from the outsourcing business, which provides revenue stability due to the long-term nature of outsourcing arrangements.

Exhibit 5
Accenture's Revenue by Geographic Region and Segment





Footnote
Source: Moody's Financial Metrics™

BUSINESS MODEL IS RELATIVELY RESILIENT DURING ECONOMIC CYCLES

During the last recession, Accenture generated high levels of cash flow and profits even as revenue fell slightly. A large portion of Accenture's costs are variable with a labor force that can be managed with flexibility during a slowdown. Accenture's recurring revenue stream is secured by long-term contracts, high customer retention rates (which we estimate to be well over 90%), and a diversified customer base in multiple industries. The company's performance was also supported by customer demand for services that help streamline their business and IT processes, and reduce infrastructure costs.

Regardless of economic climate, businesses will need to manage their IT systems cost-effectively and without disruption. In addition, risk management, regulatory compliance, and data security/privacy have become greater priorities for management teams, especially in the wake of the financial-market crisis and heightened government scrutiny. We also believe global enterprises and government agencies will continue to integrate their businesses, functions, and underlying systems, which is a process that often requires an overhaul of older systems to achieve greater efficiency and productivity. In addition, the continuing shift towards cloud computing whether conducted onsite or at third party data centers should provide further growth opportunities for Accenture.

OFFSHORE INFRASTRUCTURE SUPPORTS COMPETITIVE MARKET POSITION BUT THE GROWTH OF FOREIGN COMPETITORS COULD WEIGH ON MARGINS

Accenture has an industry leading global footprint in which 75% of its overall workforce is located in its Global Delivery Network (GDN), which is predominantly offshore (up from 28% in 2004). The balance of onshore and offshore mix is comparable to that of IBM Global Services, HPE Services, and Cognizant Technology Solutions Corporation and well ahead of smaller peers such as CSC and Xerox' IT services firm, which is currently in the process of being spun off. Accenture's GDN headcount is about 308,000 and is increasingly concentrated in India and the Philippines. This network enables the company to deliver comprehensive and specialized services and cost-effective solutions to clients around the clock.

India-based IT service providers such as Tata Consultancy Services, Infosys Technologies, and Wipro have grown more rapidly in the past decade with operating margin percentages far exceeding their U.S. counterparts (in excess of 20% for the top Indian outsourcers versus high single digit to mid-teens percentage for the leading U.S. firms), driven principally by labor cost advantages and less complex engagements. However, the Indian labor market continues to be stressed by rising wages as demand has increased not only from local employers but also from the multinational firms seeking to expand offshore infrastructure.

Although we believe India will remain the leading targeted location for offshore infrastructure, higher wages and pricing pressures from clients will provide little opportunity for operating margin percentage growth. We expect Accenture to continue to migrate its labor force abroad to India as well as other foreign locations (e.g., Philippines, China, Eastern Europe, and Latin America) to combat rising competition and the growing trend towards outsourcing services, which tend to be lower margin than consulting services.

INCREASING SHIFT OF BUSINESS MIX TO OUTSOURCING MAY LIMIT MARGIN EXPANSION

Outsourcing services now represents about 46% of total revenues, with the remainder largely from consulting. The demand for outsourcing services remained strong during the economic downturn as companies sought ways to reduce costs. While outsourcing contracts can provide stability due to their long-term nature (e.g. 5-7 years), this segment has an operational and financial risk profile that differs from the consulting business, which consists of management and technology consulting and system integration services (e.g., implementation of enterprise resource planning systems).

When Accenture enters into an outsourcing arrangement, the company either has to take over certain operations in which client personnel or subcontractors are transferred to the company or develop its own internal team. Outsourcing contracts usually have longer contractual terms than consulting projects and typically have lower gross margins, especially during the first year of the contract. As new contracts are taken on and outsourcing activity increases, profit margins are likely to be negatively impacted compared to historical levels due not only to the shift in service line offerings (from consulting to outsourcing), but also to the start-up investment required during the early stages of new outsourcing contracts. However, Accenture has adopted an "asset light" approach by focusing on application outsourcing and business process outsourcing instead of the more capital-intensive infrastructure outsourcing.

While outsourcing services may become a larger part of overall revenues over the long-term given industry trends, we expect that Accenture will be able to preserve or expand its consolidated operating margins with higher offshore mix, the continued expansion of its global workforce, and new projects related to cloud migration and data analytics. Adjusted operating margin percentages have increased modestly (by about one percentage point) over the past 5 years to just over 14% currently.

RECENT INDUSTRY CONSOLIDATION COULD ALTER COMPETITIVE LANDSCAPE

Accenture faces challenges in achieving revenue and earnings growth in an environment where it competes with several strong competitors including International Business Machines (IBM) and DXC Technology, which completed its merger with HPE Services in April 2017. Although both CSC and HPE are struggling to return to sustained growth, the combined entity will have combined revenues of over $25 billion, which will encroach on Accenture's number two market position behind IBM. Continued consolidation in the industry could further threaten Accenture's market position as competitors with enough scale may be able to put together more comprehensive solutions and exert greater pricing pressure on Accenture. Furthermore, the consolidation of the overall technology industry could reduce market opportunities for Accenture if a key partner were to be acquired by a leading hardware or software provider with its own services arm or preferred channel network.

VERY LOW LEVERAGE; HOWEVER, SPENDING WILL CONTINUE FOR M&A AND SHAREHOLDER RETURNS

Based on Moody's standard adjustments, which includes an operating lease adjustment of about $2.55 billion and a pension adjustment of over $965 million, Accenture's adjusted debt was $3.54 billion at May 31, 2017. As such, the company's adjusted debt to EBITDA approximates 0.6x at May 31, 2017. Accenture does not have any material reported debt, and we do not anticipate the company will take on debt absent a substantial acquisition.

During the trailing twelve months ended May 2017, Accenture's adjusted cash flow from operations of $5.5 billion exceeded the sum of its spending for share buybacks (nearly $2 billion, net of proceeds from the issuance of shares), M&A ($1.34 billion, excluding asset divestitures), and dividends ($1.57 billion). We expect Accenture to continue to engage in small to modest-sized acquisitions to enhance technological capabilities, expand service offerings, and increase its presence in certain industries and geographies, similar to recent acquisitions.

Liquidity Analysis

Accenture maintains excellent liquidity, based on the expectation of continued robust free cash flow and high cash balances. We expect the company to generate over $3 billion of annual free cash flow ($3.0 billion for the twelve months ended May 31, 2017, after dividends of $1.57 billion). Meanwhile, Accenture had $3.4 billion of cash and cash equivalents at May 31, 2017, with foreign cash that is readily accessible. In addition, Accenture has an undrawn $1.0 billion syndicated loan facility maturing January 2020, as well as $500 million uncommitted multicurrency revolving credit facilities. We expect the company to remain in compliance with its covenants over the next twelve months.

Methodology and Scorecard

The forward grid-implied rating using the Business and Consumer Services Rating Methodology is A1, which is the same as the actual rating.

Exhibit 6
Accenture's Rating Factors

Business and Consumer Service Industry Grid [1][2]	Current LTM 5/31/2017		Moody's 12-18 Month Forward View As of 8/15/2017 [3]	
Factor 1 : Scale (20%)	**Measure**	**Score**	**Measure**	**Score**
a) Revenue (USD Billion)	$36.1	Aa	$38	Aa
Factor 2 : Business Profile (20%)				
a) Demand Characteristics	A	A	A	A
b) Competitive Profile	A	A	A	A
Factor 3 : Profitability (10%)				
a) EBITA Margin	14.5%	B	14.6%	B
Factor 4 : Leverage and Coverage (40%)				
a) Debt / EBITDA	0.6x	Aa	0.6x	Aa
b) EBITA / Interest	48.8x	Aaa	50x	Aaa
c) RCF / Net Debt	2,564.4%	Aaa	2600%	Aaa
Factor 5 : Financial Policy (10%)				
a) Financial Policy	A	A	A	A
Rating:				
a) Indicated Rating from Grid		A1		A1
b) Actual Rating Assigned				A1

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 5/31/2017(L); Source: Moody's Financial Metrics™

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures

Source: Moody's Financial Metrics™ and Moody's estimates

Ratings

Exhibit 7

Category	Moody's Rating
ACCENTURE PLC	
Outlook	Stable
Issuer Rating	A1

Source: Moody's Investors Service

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REPORT NUMBER 1088105

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

MOODY'S
INVESTORS SERVICE

S&P Global
Market Intelligence

Global Credit Portal®

Summary:

Accenture PLC

15-Dec-2017

Business Risk: Strong

Vulnerable — Excellent

Financial Risk: Minimal

Highly leveraged — Minimal

Risk Profile Matrix

	Anchor	Modifiers	Group/Gov't
	aa-	a+	a+

CORPORATE CREDIT RATING

A+/Stable/--

Business Risk Profile	Financial Risk Profile: **Minimal**	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	**aa/aa-**	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

CURRENT RATINGS **VIEW CRITERIA**

Rationale

Business Risk: Strong

- Consistently strong operating performance;
- Large and globally diverse customer base; and
- Revenue growth led by digital-related transformational projects.

Financial Risk: Minimal

- Strong cash flows and a net cash financial position; and
- Moderately higher acquisitions balanced with ongoing shareholder return activity funded primarily through free cash flow.

Outlook: Stable

The stable outlook on Dublin-based technology consulting and services company **Accenture PLC** reflects S&P Global Ratings' expectation that the company will maintain mid-single-digit revenue growth and stable EBITDA margins, and continue adhering to strong credit measures.

Downside scenario

We could consider lowering the rating if Accenture's business position and profitability deteriorates, or if the company engages in debt-financed acquisitions or aggressive shareholder return practices, such that the company's leverage remains above 1.5x.

Upside scenario

Highly competitive industry conditions and a business profile somewhat narrower than that of its 'AA-' rated peers limit the possibility of an upgrade.

Our Base-Case Scenario

Assumptions

- Real U.S. GDP growth of 2.2% in 2017 and 2.3% in 2018;
- Global technology spending growth in the low-single digits in 2018;
- Accenture revenue growth in the mid-single-digits in fiscal 2018 and 2019, higher than the overall information technology (IT) environment;
- Consistent revenue growth going forward reflects healthy bookings across most business segments driven by stable macroeconomic conditions coupled with continued client demand for automation and digitization workloads, partially offset by pricing pressure; and
- Stable EBITDA margins as increased labor costs and reinvestments offset higher operating efficiency.

Key Metrics

(Bil. $)	2017A	2018E	2019E
Gross Revenue	36.8	38.5-39.5	40.5-41.5
EBITDA margin (%)	19.5	19.5-19.7	19.6-19.7
Debt to EBITDA* (x)	Net Cash	Net Cash	0.1
DCF	2.9	2.7-2.9	2.9-3.1

A--Actual. E--Estimate. DCF--Discretionary cash flow.

*Debt to EBITDA calculation includes surplus cash and operating lease adjustments.

Company Description

Accenture is a leading global technology consulting and services company with offices and operations in 53 countries serving various industry groups. The company seeks to use its extensive industry and business process knowledge to help clients identify and adapt to new technology trends. It also helps enterprises formulate and implement solutions to boost revenue, enter new markets, or deliver products and services more efficiently. Accenture's clients include Global Fortune 500 and Fortune 1000 companies, as well as mid-sized enterprises and government entities.

Business Risk: Strong

Our view of Accenture's business risk profile reflects the company's recognized leadership position in consulting and IT services and established client relationships with global corporations. It ended fiscal year 2017 with revenues before reimbursements exceeding $34 billion, up 6% from the prior year. We expect the strength in Accenture's digital capabilities to continue bolstering revenue growth in consulting work across various end markets, surpassing growth in traditional outsourcing business. However, projects in the consulting segment are more transformational in nature and vary in length and contract value, and thus are less predictable. Outsourcing revenues, which represent a smaller

proportion of total net revenue, enhance predictability through contractually recurring revenues. With about half of sales originating outside North America, Accenture faces currency fluctuation on top-line growth given the strong dollar. *Nevertheless, the company generates a proportionate amount of operating expenses in local currencies, alleviating the* impact on margins. Additionally, the company's focus on higher-value digital services, a highly variable cost base, and moderate capital intensity have allowed it to maintain above-industry-average EBITDA margins in the high-teens area, which we expect to remain in the coming year.

Financial Risk: Minimal

Our view of Accenture's financial risk profile reflects the company's significant amount of balance sheet cash. Robust cash generation gives Accenture the flexibility to continue evaluating merger and acquisition (M&A) opportunities and pursue shareholder-friendly activities without diminishing overall credit quality. We expect free cash flow (FCF) of more than $4 billion per year over the next two years. Capital expenditure requirements remain moderate, at about $600 million-$700 million, the majority of which are related to IT infrastructure investments. We continue viewing Accenture's financial policy as consistent, including its maintenance of a very significant net cash position, albeit declining moderately over the next two years, and ample debt capacity. We expect the company to balance ongoing buybacks, dividends, and acquisitions in a manner consistent with its stated financial policy and within our leverage expectations.

Liquidity: Strong

We view Accenture's liquidity as strong, with sources of cash likely to exceed uses by well over 2x and to remain positive even if the company's EBITDA declined by 30%.

Principal Liquidity Sources	Principal Liquidity Uses
• Cash and short-term investment balances of about $4.1 billion as of Aug. 31, 2017; • Expected annual FCF of more than $4 billion; and • Additional liquidity from full availability under the $1 billion credit facility maturing in December 2020.	• Capital spending of about $600 million-$700 million; • Annual dividends and share repurchases totaling about $4.5 billion; and • Moderate sized acquisitions that are not expected to materially increase leverage.

Other Credit Considerations

We apply a negative comparable rating modifier to the 'aa-' anchor score arriving at the final corporate credit rating of 'A+', based on our view that the company has less business diversity and lower profitability compared to 'AA-' rated companies.

Ratings Score Snapshot

Corporate Credit Rating

A+/Stable/--

Business risk: Strong

- **Country risk:** Low
- **Industry risk:** Intermediate
- **Competitive position:** Strong

Financial risk: Minimal

- **Cash flow/Leverage:** Minimal

Anchor: aa-

Modifiers

- **Diversification/Portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Strong (no impact)
- **Management and governance:** Strong (no impact)
- **Comparable rating analysis:** Negative (-1 notch)

Issue Ratings

Capital structure

Accenture's capital structure consists of a $1 billion unsecured revolving credit facility maturing on December 22, 2020 issued at the parent level.

Analytical conclusions

The revolver is rated 'A+', the same as the corporate credit rating, as no significant elements of subordination risk are present in the capital structure.

Related Criteria

- **Criteria - Corporates - General: Reflecting Subordination Risk In Corporate Issue Ratings**, Sept. 21, 2017
- **General Criteria: Methodology For Linking Long-Term And Short-Term Ratings**, April 7, 2017
- **Criteria - Corporates - General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers**, Dec. 16, 2014
- **Criteria - Corporates - Industrials: Key Credit Factors For The Technology Software And Services Industry**, Nov. 19, 2013
- **Criteria - Corporates - General: Corporate Methodology: Ratios And Adjustments**, Nov. 19, 2013
- **Criteria - Corporates - General: Corporate Methodology**, Nov. 19, 2013
- **General Criteria: Country Risk Assessment Methodology And Assumptions**, Nov. 19, 2013
- ***General Criteria: Methodology: Industry Risk***, *Nov. 19, 2013*
- **General Criteria: Group Rating Methodology**, Nov. 19, 2013
- **General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers**, Nov. 13, 2012
- **General Criteria: Use Of CreditWatch And Outlooks**, Sept. 14, 2009

Primary Credit Analyst: Jenny Chang, CFA, New York (1) 212-438-8671; **jenny.chang@spglobal.com**

Secondary Contact: James W Thomas, New York 212-438-0181; **james.w.thomas@spglobal.com**

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[redacted]

Accenture LLP

14-1004-GA-AGG

Exhibit C-7 "Credit Report"

Attached with this Exhibit C-7 are recent Dun and Bradstreet reports on Accenture LLP and Accenture PLC.

dun & bradstreet

ACCENTURE LLP

D-U-N-S® 13-782-0580

Headquarters(Subsidiary)
161 N Clark St,
Chicago, IL 60601
Website: www.accenture.com

Phone 312 693-0161
Fax 312-652-2329

Comprehensive Report

Purchase Date: 03/30/2018
Last Update Date: 02/02/2018
Attention: Nicole

Executive Summary

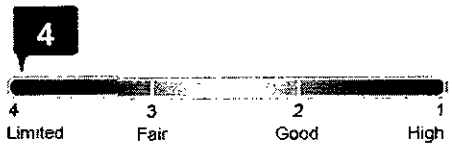
Company Info

Year Started	1989	**Employees**	21,090
Control Year	1989	**Employees Here**	212 at this location
CEO	DANIEL HAMBURGER, MNG MBR	**Trade Styles**	(SUBSIDIARY OF ACCENTURE LLC, CHICAGO, IL); ACCENTURE

D&B Rating

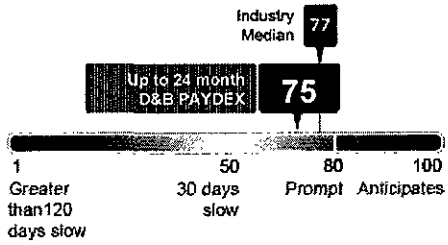
D&B Rating **1R4**

Composite Credit Appraisal

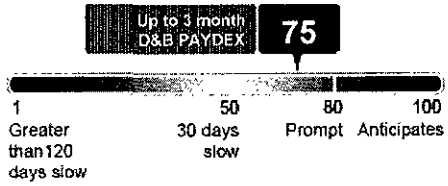


D&B PAYDEX®

Up to 24 month D&B PAYDEX

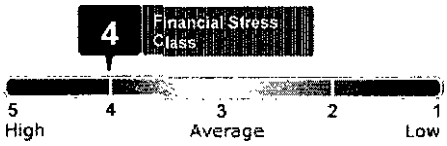


Up to 3 month D&B PAYDEX



Predictive Analytics

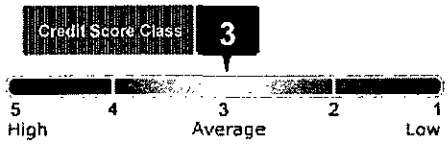
Financial Stress Class



The Financial Stress Class of 4 for this company shows that firms with this class had a failure rate of 0.84% (84 per 10,000).

Financial Stress Class	4
Financial Stress Score	1,416
Highest Risk	1,001
Lowest Risk	1,875

Credit Score Class



The Credit Score class of 3 for this company shows that 5.80% of firms with this classification paid one or more bills severely delinquent.

Credit Score Class	3
Credit Score	503
Highest Risk	101
Lowest Risk	670

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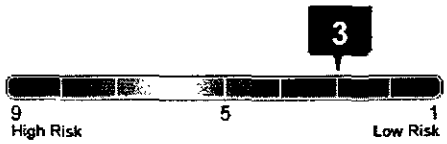
Risk Category

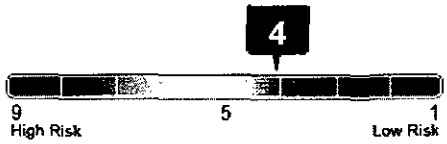
Conservative Credit Limit	*$100,000*
Aggressive Credit Limit	$400,000

D&B Viability Rating

Viability Score



Portfolio Comparison



Data Depth Indicator

Company Profile

Subsidiary

Business Information

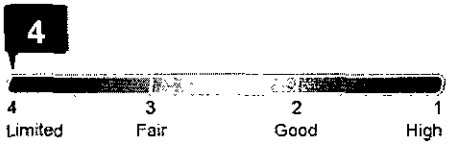
Business Summary

Branch & Division	YES
Financing	SECURED
SIC	8742 Management consulting services
NAICS	541611 Administrative Management and General Management Consulting Services
History Status	CLEAR

Credit Capacity Summary

D&B Rating **1R4**

Composite Credit Appraisal



Prior D&B Rating	1R4
Rating Date	12/15/2015

Payment Activity (based on 223 experiences)	USD
Average High Credit	$68,933
Highest Credit	2,000,000
Total Highest Credit	11,590,850

D&B Viability Rating

The D&B Viability Rating uses D&B's proprietary analytics to compare the most predictive business risk indicators and deliver a highly reliable

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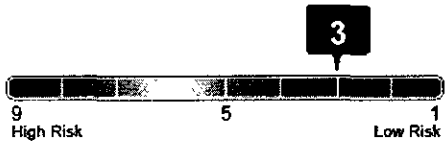
assessment of the probability that a company will no longer be in business within the next 12 months.

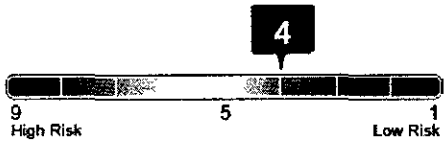
Viability Score



Compared to All US Businesses within D&B Database:

- Level of risk: **Low Risk**
- Businesses ranked 3 have a probability of becoming no longer viable: **3%**
- Percentage of businesses ranked 3: **15%**
- Across all US businesses, the average probability of becoming no longer viable: **14%**

Portfolio Comparison



Compared to all Businesses within the same MODEL SEGMENT:

Model Segment: **Established Trade Payments**

- Level of risk: **Low Risk**
- Businesses ranked 4 within this model segment have a probability of becoming no longer viable: **4%**
- Percentage of businesses ranked 4 within this model segment: **11%**
- Within this model segment, the average probability of becoming no longer viable: **5%**

Data Depth Indicator

Data Depth Indicator Details:

✓ Rich Firmographics
✓ Extensive Commercial Trading Activity
✓ Basic Financial Attributes

Greater data depth can increase the precision of the D&B Viability Rating assessment.
You have the ability to influence the confidence of the viability assessment by asking the business to report more information to D&B at https://iupdate.dnb.com/iUpdate/

Company Profile

Subsidiary

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Business History

Officers	DANIEL HAMBURGER, MNG MBR
Directors	THE OFFICER(S)

As of 02/02/2018

The Delaware Secretary of State's business registrations file showed that Accenture LLP was registered as a Limited Liability Partnership on December 17, 2003, under registration filing number 3741818.

Business started 1989. 99% of capital stock is owned by Accenture LLC. 1% of capital stock is owned by Accenture Inc.

RECENT EVENTS:

On February 1, 2017, sources stated that Accenture LLP, Chicago, IL, has completed the acquisition of Altitude, LLC f/k/a Altitude, Inc., Somerville, MA, on January 9, 2017. With the acquisition, Altitude, LLC will now operate as a subsidiary of Accenture LLP. Employees and management were retained. Terms of transactions were not disclosed.

On August 15, 2013, Jeff Sperber, CFO of Mortgage Cadence, stated that Accenture Sub Inc., Chicago, IL, has acquired Mortgage Cadence, LLC, Denver, CO, on Aug. 1, 2013. With the acquisition, Mortgage Cadence, LLC would in the meantime operate as a subsidiary of Accenture Sub Inc., but at a later date would be merged towards Accenture Sub Inc. Accenture Inc. is the parent company of Accenture Sub Inc.

On October 16, 2007, a company spokesperson for Accenture LLP, Chicago, IL, confirmed that on October 10, 2007, Accenture Ltd, Hamilton, Bermuda, acquired H.B. Maynard and Company, Incorporated, Pittsburgh, PA. The Pittsburgh, PA location now operates as a branch of Accenture LLP, a subsidiary of Accenture Ltd. All of the management and employees were retained.

DANIEL HAMBURGER. Antecedents are unknown.

AFFILIATE:
Accenture Ltd, Hamilton, Bermuda. DUNS #-565-8614. Intercompany relations: None reported.

Business Registration

CORPORATE AND BUSINESS REGISTRATIONS REPORTED BY THE SECRETARY OF STATE OR OTHER OFFICIAL SOURCE AS OF Nov 18 2006:

Registered Name	ACCENTURE LLP	**Registration ID**	3741818	**Filing Date**	12/17/2003
State of Incorporation	DELAWARE	**Status**	STATUS NOT AVAILABLE	**Registered Agent**	CORPORATION SERVICE COMPANY
		Where Filed	SECRETARY OF STATE/CORPORATIONS DIVISION , DOVER , DE		

Government Activity Summary

Activity Summary		**Possible candidate for socioeconomic program consideration**	
Borrower	No	**Labor Surplus Area**	YES (2018)
Administrative Debt	No	**Small Business**	N/A
Grantee	No	**Women Owned**	N/A
Party Excluded from Federal Programs	No	**Minority Owned**	N/A
Public Company	N/A		
Contractor	No		
Importer/Exporter	Importer		

The details provided in the Government Activity section are as reported to Dun & Bradstreet by the federal government and other sources.

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Operations Data

As of 02/02/2018

Description: Subsidiary of ACCENTURE LLC, CHICAGO, IL which operates as a holding company.

As noted, this company is a subsidiary of Accenture LLC, DUNS number 92-799-2529, and reference is made to that report for background information on the parent company and its management.

Provides management consulting services, specializing in business management (100%).

Terms are on a fee basis. Sells to undetermined. Territory : International.

Nonseasonal.

Employees: 21,090 which includes officer(s). 212 employed here.

Facilities: Occupies premises in a building.

Location: Central business section on main street.

Industry Data

SIC

Code	Description
87429902	Business management consultant

NAICS

Code	Description
541611	Administrative Management and General Management Consulting Services

Family Tree

Parent

ACCENTURE LLC
(D-U-N-S®:92-799-2529)
161 N CLARK ST,
CHICAGO, IL 60601-3206

Global Ultimate

ACCENTURE PUBLIC LIMITED COMPANY;
(D-U-N-S®:98-501-5354)
1 Grand Canal Square,
Dublin, 2,
IE

Divisions Domestic

ACCENTURE LLP
(D-U-N-S®:19-743-1021)
11951 FREEDOM DR
STE 1300,
RESTON, VA
20190-5642

Branches Domestic

ACCENTURE LLP
(D-U-N-S®:00-140-9973)
818 STEWART ST STE 400,
SEATTLE, WA
98101-3332

ACCENTURE LLP
(D-U-N-S®:00-432-0110)
800 CONNECTICUT AVE NW STE 600,
WASHINGTON, DC
20006-2716

ACCENTURE LLP
(D-U-N-S®:00-580-8733)
100 PEACHTREE ST NW STE 1300,
ATLANTA, GA
30303-1910

ACCENTURE LLP
(D-U-N-S®:00-828-1086)
3535 COLONNADE PKWY,
BIRMINGHAM, AL
35243-2346

ACCENTURE LLP
(D-U-N-S®:00-993-7624)
2500 NEW YORK AVE,
WHITING, IN
46394-2148

ACCENTURE LLP
(D-U-N-S®:01-021-8642)
1405 N 5TH AVE,
SAINT CHARLES, IL
60174-1264

ACCENTURE LLP
(D-U-N-S®:01-287-7049)
1501 S MO PAC EXPY
STE 300,
AUSTIN, TX
78746-7543

ACCENTURE LLP
(D-U-N-S®:01-742-9759)
1700 OLD MEADOW
RD STE 600,
MC LEAN, VA
22102-4302

ACCENTURE LLP
(D-U-N-S®:02-063-1193)
2141 ROSECRANS
AVE STE 3100,
EL SEGUNDO, CA
90245-7518

ACCENTURE LLP
(D-U-N-S®:02-189-7728)
1255 TREAT BLVD
STE 400,
WALNUT CREEK, CA
94597-7985

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ACCENTURE LLP
(D-U-N-S®:02-300-1436)
7300 W 110TH ST STE 850,
OVERLAND PARK, KS
66210-2318

ACCENTURE LLP
(D-U-N-S®:02-431-7542)
1876 DATA DR,
HOOVER, AL
35244-1201

ACCENTURE LLP
(D-U-N-S®:02-472-4788)
1 N STATE ST,
CHICAGO, IL
60602-3302

ACCENTURE LLP
(D-U-N-S®:03-358-1997)
411 WALNUT ST,
HARRISBURG, PA
17101-1950

ACCENTURE LLP
(D-U-N-S®:03-648-5279)
702 ORLEANS TRCE,
PEACHTREE CITY, GA
30269-3657

ACCENTURE LLP
(D-U-N-S®:04-323-5543)
19 STEMS HWAY,
DALLAS, TX 75207

ACCENTURE LLP
(D-U-N-S®:04-325-6572)
511 S PINE AVE,
ARLINGTON HEIGHTS, IL
60005-2057

ACCENTURE LLP
(D-U-N-S®:06-108-5309)
500 CAMPUS DR STE 300,
FLORHAM PARK, NJ
07932-1025

ACCENTURE LLP
(D-U-N-S®:06-067-8161)
1400 W 10TH ST,
CLEVELAND, OH
44113-1215

ACCENTURE LLP
(D-U-N-S®:06-926-3395)
729 SAINT MICHAELS DR,
SANTA FE, NM
87505-7605

ACCENTURE LLP
(D-U-N-S®:07-158-9563)
7887 E BELLEVIEW AVE STE 200,
ENGLEWOOD, CO
80111-6076

ACCENTURE LLP
(D-U-N-S®:07-180-9151)
900 E BENSON BLVD MAIL BOX 11-2,
ANCHORAGE, AK
99508

ACCENTURE LLP
(D-U-N-S®:07-227-9123)
3253 N KENMORE AVE BSMT,
CHICAGO, IL
60657-3382

ACCENTURE LLP
(D-U-N-S®:07-123-2789)
100 N BROADWAY AVE STE 2300,
OKLAHOMA CITY, OK
73102-8802

ACCENTURE LLP
(D-U-N-S®:07-425-0262)
200 GALLERIA OFFICENTRE STE 300,
SOUTHFIELD, MI
48034-4707

Branches Global

Accenture LLP
(D-U-N-S®:81-281-0513)
Blvd. Manuel Avila Camacho No. 138 Piso 7,
México, 11000,
MX

Subsidiaries Domestic

PROQUIRE LLC
(D-U-N-S®:00-844-1347)
161 N CLARK ST,
CHICAGO, IL
60601-3206

AVANADE INC.
(D-U-N-S®:13-693-7104)
818 STEWART ST STE 400,
SEATTLE, WA
98101-3332

ACCENTURE FEDERAL SERVICES LLC;
(D-U-N-S®:13-972-7148)
AKA: ACCENTURE NATIONAL SECURITY SERVICES
800 N GLEBE RD STE 300,
ARLINGTON, VA
22203-2151

ALTITUDE, LLC
(D-U-N-S®:86-096-0624)
21 WHIPPLE ST,
SOMERVILLE, MA
02144-2559

Subsidiaries Global

ACCENTURE
(D-U-N-S®:56-146-7478)
Butti Al Otaiba Building, 16th Floor Khalifa Street,
ABU DHABI,
AE

Affiliates Domestic

ORIGIN DIGITAL, INC.
(D-U-N-S®:78-498-8441)
300 BOULEVARD E FL 1,
WEEHAWKEN, NJ
07086-6702

This list is limited to the first 25 branches, subsidiaries, divisions and affiliates, both domestic and international. Please use the Global Family Linkage Link

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above to view the full listing.

Financial Statements

Key Business Ratios (Based on 19 establishments)

D&B has been unable to obtain sufficient financial information from this company to calculate business ratios. Our check of additional outside sources also found no information available on its financial performance.To help you in this instance, ratios for other firms in the same industry are provided below to support *your analysis of this business.*

	This Business	Industry Median	Industry Quartile
Profitability			
Return on Sales	UN	4.4	UN
Return on Net Worth	UN	8.3	UN
Short Term Solvency			
Current Ratio	UN	1.5	UN
Quick Ratio	UN	1.2	UN
Efficiency			
Assets Sales	UN	104.6	UN
Sales / Net Working Capital	UN	7.2	UN
Utilization			
Total Liabs / Net Worth	UN	92.0	UN

Most Recent Financial Statement

As of 08/23/2017

As of August 23, 2017, attempts to contact the management of this business have been unsuccessful. Outside and inside sources confirmed business name and location.

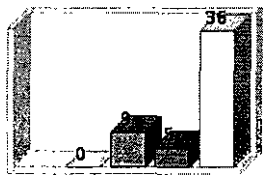
Indicators

Public Filings Summary

The following data includes both open and closed filings found in D&B's database on this company

Record Type	No. of Records	Most Recent Filing Date
Judgment	0	
Lien	9	10/09/2017
Suit	5	04/21/2017
UCC	36	09/05/2017

Public Filings



Bankruptcy Judgment Lien Suit UCC

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

Full Filings

Suits

Status Pending **Latest Info** 04/28/2017

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Where Filed	ALLEGHENY COUNTY PROTHONOTARY, PITTSBURGH, PA	DOCKET NO.	201700005919
Plaintiff	HERBOLICH, DIANNA, CRANBERRY TWP, PA	Status Attained	04/21/2017
Defendant	ACCENTURE LLP	Date Filed	04/21/2017
Status	Pending	Latest Info Received	12/30/2016
Where Filed	MONTGOMERY COUNTY CIRCUIT COURT, ROCKVILLE, MD	DOCKET NO.	201600428683V
Plaintiff	MOTT, JOSEPH M, BETHESDA, MD	Status Attained	12/22/2016
Defendant	ACCENTURE LLP	Date Filed	12/22/2016
Amount	$5,500,000	Latest Info Received	01/07/2010
Status	Pending	CASE NO.	CL200916572
Where Filed	FAIRFAX COUNTY CIRCUIT COURT, FAIRFAX, VA	Status Attained	11/17/2009
Plaintiff	AOL LLC	Date Filed	11/17/2009
Defendant	ACCENTURE LLP, RESTON, VA		
Cause	CONTRACT		
Amount	$5,500,000	Latest Info Received	09/09/2008
Status	Pending	CASE NO.	CL20089321
Where Filed	FAIRFAX COUNTY CIRCUIT COURT, FAIRFAX, VA	Status Attained	07/18/2008
Plaintiff	AOL LLC	Date Filed	07/18/2008
Defendant	ACCENTURE LLP, RESTON, VA		
Cause	CONTRACT		
Amount	$100,000	Latest Info Received	07/13/2007
Status	Pending	CASE NO.	CL20077165
Where Filed	FAIRFAX COUNTY CIRCUIT COURT, FAIRFAX, VA	Status Attained	06/15/2007
Plaintiff	JASON CODING	Date Filed	06/15/2007
Defendant	ACCENTURE, RESON, VA		
Cause	CONTRACT		

Liens

Amount	$1,377	Latest Info Received	10/19/2017
Status	Open	Type	State Tax
Where Filed	SALT LAKE COUNTY 3RD DISTRICT COURT, SALT LAKE CITY, UT	Status Attained	10/09/2017
Filed By	UTAH STATE TAX COMMISSION	Date Filed	10/09/2017
against	ACCENTURE LLP, WALNUT CREEK, CA AND OTHERS	FILING NO.	176932412
Amount	$1,373	Latest Info Received	10/19/2017
Status	Withdrawn	Type	State Tax
Where Filed	SALT LAKE COUNTY 3RD DISTRICT COURT, SALT LAKE CITY, UT	Status Attained	10/09/2017
Filed By	UTAH STATE TAX COMMISSION	Date Filed	09/04/2017
against	ACCENTURE LLP, WALNUT CREEK, CA AND OTHERS	FILING NO.	176927315
Amount	$2,469	Latest Info Received	03/30/2017
Status	Open	Type	State Tax
Where Filed	RICHLAND COUNTY REGISTER OF DEEDS, COLUMBIA, SC	Status Attained	02/27/2017
Filed By	SOUTH CAROLINA DEPARTMENT OF REVENUE		

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against	ACCENTURE LLP	Date Filed	02/27/2017
		BOOK/PAGE	2189/3472
Amount	$8,648	Latest Info Received	01/05/2017
Status	Withdrawn	Type	State Tax
Where Filed	SALT LAKE COUNTY 3RD DISTRICT COURT, SALT LAKE CITY, UT	Status Attained	12/26/2016
Filed By	UTAH STATE TAX COMMISSION	Date Filed	01/05/2015
against	ACCENTURE LLP, WALNUT CREEK, CA AND OTHERS	FILING NO.	156900133
Amount	$1,141	Latest Info Received	02/06/2016
Status	Released	Type	State Tax
Where Filed	SECRETARY OF STATE/UCC DIVISION, BOISE, ID	Status Attained	01/12/2016
Filed By	IDAHO STATE TAX COMMISSION	Date Filed	10/15/2014
against	ACCENTURE GLOBAL INC, AUSTIN, TX	FILING NO.	T734433
Amount	$1,015	Latest Info Received	02/06/2016
Status	Released	Type	State Tax
Where Filed	SECRETARY OF STATE/UCC DIVISION, BOISE, ID	Status Attained	01/12/2016
Filed By	IDAHO STATE TAX COMMISSION	Date Filed	09/13/2014
against	ACCENTURE GLOBAL INC, AUSTIN, TX	FILING NO.	T729393
Amount	$47,901	Latest Info Received	08/12/2011
Status	Open	Type	State Tax
Where Filed	ALLEGHENY COUNTY PROTHONOTARY, PITTSBURGH, PA	Status Attained	08/10/2011
Filed By	COMMONWEALTH OF PA DEPARTMENT OF REVENUE	Date Filed	08/10/2011
against	ACCENTURE LLP	DOCKET NO.	201100015642
Amount	$172	Latest Info Received	11/06/2012
Status	Open	Type	State Tax
Where Filed	FRANKLIN COUNTY COMMON PLEAS COURT, COLUMBUS, OH	Status Attained	09/26/2009
Filed By	STATE OF OHIO	Date Filed	09/26/2009
against	ACCENTURE, WALNUT CREEK, CA	DOCKET NO.	09JG042302
Amount	$130	Latest Info Received	11/06/2012
Status	Open	Type	State Tax
Where Filed	FRANKLIN COUNTY COMMON PLEAS COURT, COLUMBUS, OH	Status Attained	09/26/2009
Filed By	STATE OF OHIO	Date Filed	09/26/2009
against	ACCENTURE, WALNUT CREEK, CA	DOCKET NO.	09JG042303

A lienholder can file the same lien in more than one filing location. The appearance of multiple liens filed by the same lienholder against a debtor may be indicative of such an occurrence.

UCC Filings

Collateral	All Assets including proceeds and products - All Negotiable instruments including proceeds and products - All Inventory including proceeds and products - All Account(s) including proceeds and products - and OTHERS	Latest Info Received	09/11/2015
		Type	Original
Filing No.	2015 3344842	Date Filed	08/03/2015
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE		

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Secured Party	CERBERUS BUSINESS FINANCE, LLC, AS COLLATERAL AGENT, NEW YORK, NY		
Debtor	HAH INTERMEDIATE LLC, CHICAGO, IL		
Collateral	All Assets including proceeds and products - All Negotiable instruments including proceeds and products - All Inventory including proceeds and products - All Account(s) including proceeds and products - and OTHERS	Latest Info Received	09/11/2015
		Type	Original
Filing No.	2015 3344784	Date Filed	08/03/2015
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE		
Secured Party	CERBERUS BUSINESS FINANCE, LLC, AS COLLATERAL AGENT, NEW YORK, NY		
Debtor	HAH GROUP HOLDING COMPANY LLC, CHICAGO, IL		
Collateral	Negotiable instruments and proceeds - Accounts receivable and proceeds - Inventory and proceeds - Account(s) and proceeds - and OTHERS	Latest Info Received	05/23/2017
		Type	Original
Filing No.	2017 2280656	Date Filed	04/07/2017
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE		
Secured Party	T2 3RD STREET PHX I, LLC, WHEATON, IL		
Debtor	CA RESIDENTIAL PHOENIX PROPERTY OWNER, LLC		
Collateral	Negotiable instruments and proceeds - Account(s) and proceeds - Oil, gas and minerals and proceeds - General intangibles(s) and proceeds - and OTHERS	Latest Info Received	02/18/2016
		Type	Original
Filing No.	2016 0417996	Date Filed	01/21/2016
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE		
Secured Party	BYLINE BANK, CHICAGO, IL		
Debtor	CA RESIDENTIAL 1418 W ADDISON, LLC		
Collateral	Accounts receivable including proceeds and products - Inventory including proceeds and products - Assets including proceeds and products - Account(s) including proceeds and products - and OTHERS	Latest Info Received	04/08/2015
		Type	Original
Filing No.	2015 1050383	Date Filed	03/12/2015
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE		
Secured Party	FANNIE MAE C/O PNC BANK, NATIONAL ASSOCIATION, CALABASAS HILLS, CA		
Debtor	SH EVOLVE KNOXVILLE, LLC		
Collateral	Inventory and proceeds - Account(s) and proceeds - Equipment and proceeds	Latest Info Received	05/23/2017
Filing No.	2017 2076625	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE	Date Filed	03/30/2017
Secured Party	THE BOELTER COMPANIES, INC, WAUKESHA, WI		
Debtor	ACCENTURE LLP		
Collateral	Accounts receivable and proceeds - General intangibles(s) and proceeds - Leased Equipment and proceeds	Latest Info Received	03/27/2007
Filing No.	2007006080	Type	Original
Where Filed	FINANCE & REVENUE DEPT, WASHINGTON, DC	Date Filed	01/16/2007
Secured Party	CANON FINANCIAL SERVICES, MT LAUREL, NJ		
Debtor	ACCENTURE LLP, WILMINGTON, DE		
Collateral	Leased Inventory and proceeds - Chattel paper and proceeds	Latest Info Received	05/31/2006
Filing No.	067070721969	Type	Original

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Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA	Date Filed	05/18/2006
Debtor	ACCENTURE LLP		
Filing No.	0670915520	Latest Info Received	11/15/2006
Original UCC Filed Date	05/18/2006	Type	Amendment
Where Filed	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA	Date Filed	11/10/2006
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA	Original Filing No.	067070721969
Debtor	ACCENTURE LLP and OTHERS		
Filing No.	1172690886	Latest Info Received	05/10/2011
Original UCC Filed Date	05/18/2006	Type	Continuation
Where Filed	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA	Date Filed	05/09/2011
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA	Original Filing No.	067070721969
Debtor	ACCENTURE LLP		
Filing No.	1675213726	Latest Info Received	04/26/2016
Original UCC Filed Date	05/18/2006	Type	Continuation
Where Filed	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA	Date Filed	04/25/2016
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA	Original Filing No.	067070721969
Debtor	ACCENTURE LLP		
Collateral	Account(s) and proceeds - Computer equipment and proceeds - General intangibles(s) and proceeds - Chattel paper and proceeds - Business machinery/equipment and proceeds	Latest Info Received	07/02/2008
Filing No.	2008 1942612	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE	Date Filed	06/06/2008
Secured Party	BANC OF AMERICA LEASING & CAPITAL, LLC, TROY, MI		
Debtor	ACCENTURE INC., RESTON, VA		
Collateral	All Computer equipment including proceeds and products - All Equipment including proceeds and products	Latest Info Received	06/06/2007
Filing No.	012141300	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	05/24/2007
Secured Party	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY, MURRAY HILL, NJ		
Debtor	ACCENTURE LLP		
Filing No.	009170003	Latest Info Received	04/01/2012
Original UCC Filed Date	05/24/2007	Type	Continuation
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	03/25/2012
Secured Party	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY, MURRAY HILL, NJ	Original Filing No.	012141300
Debtor	ACCENTURE LLP		
Filing No.	009470613	Latest Info Received	04/02/2017
Original UCC Filed Date	05/24/2007	Type	Continuation
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	03/24/2017
Secured Party	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY,	Original Filing No.	012141300

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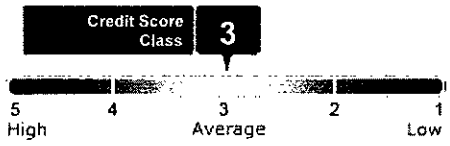
Debtor ACCENTURE LLP

The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this report was printed.
Additional UCC and SLJ filings for this company can be found by conducting a more detailed search in our Public Records Database.

Commercial Credit Score

Summary

Credit Score Class



(Moderate risk of severe payment delinquency over next 12 months.)

Incidence of Delinquent Payment

Among Companies with This Class	5.80%
Average Compared to All Businesses	10.20%
Credit Score Percentile	54
Credit Score	503
Number of Payment Experiences	223

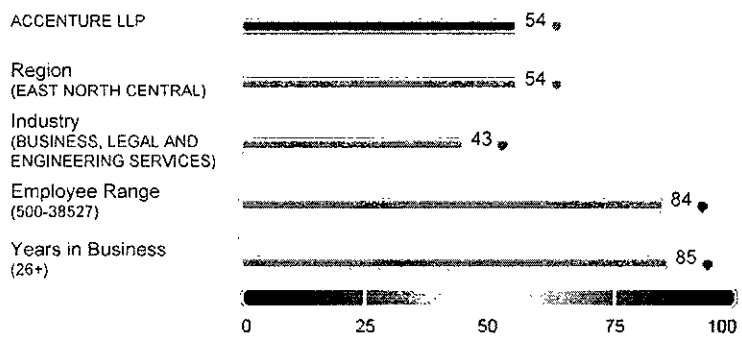
Key Factors

- Proportion of past due balances to total amount owing
- Higher risk industry based on delinquency rates for this industry
- Evidence of open suits and liens
- Proportion of slow payments in recent months

Notes:

- The Credit Score Class indicates that this firm shares some of the same business and payment characteristics of other companies with this classification. It does not mean the firm will necessarily experience delinquency.
- The Incidence of Delinquent Payment is the percentage of companies with this classification that were reported 91 days past due or more by creditors. The calculation of this value is based on D&B's trade payment database.
- The Credit Score Percentile reflects the relative ranking of a firm among all scorable companies in D&B's file.
- The Credit Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.

Credit Score Percentile Norms Comparison



- Similar risk compared to other companies in the same region.
- Lower risk than other companies in the same industry.
- Higher risk than other companies in the same employee size range.
- Higher risk than other companies with a comparable number of years in business.

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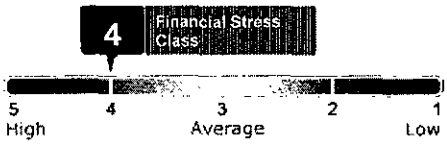
Financial Stress Score

Summary

Financial Stress Class



Financial Stress Score Percentile

Financial Stress National Percentile	20
Financial Stress Score	1416
Probability of Failure with This Score	0.84%
Failure per 10K	84/10,000
Average Failure Rate within D&B database	0.48%
Failure per 10K	48/10,000
Number of Payment Experiences	223

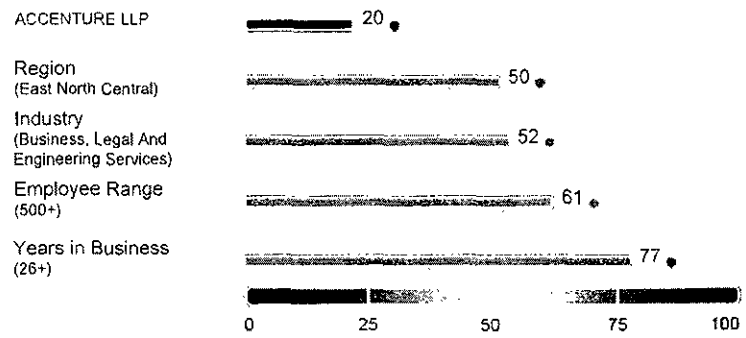
Key Factors

- Composite credit appraisal is rated limited.
- Low proportion of satisfactory payment experiences to total payment experiences.
- UCC Filings reported.
- Evidence of open suits
- High proportion of slow payment experiences to total number of payment experiences.
- High proportion of past due balances to total amount owing.

Notes:

- The Financial Stress Class indicates that this firm shares some of the same business and financial characteristics of other companies with this classification. It does not mean the firm will necessarily experience financial stress.
- The probability of failure shows the percentage of firms in a given percentile that discontinue operations with loss to creditors. The average probability of failure is based on businesses in D&B's database and is provided for comparative purposes.
- The Financial Stress National Percentile reflects the relative ranking of a company among all scorable companies in D&B's file.
- The Financial Stress Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.

Financial Stress Percentile Comparison



- Higher risk than other companies in the same region.
- Higher risk than other companies in the same industry.
- Higher risk than other companies in the same employee size range.
- Higher risk than other companies with a comparable number of years in business.

Advanced Paydex + CLR

D&B PAYDEX®

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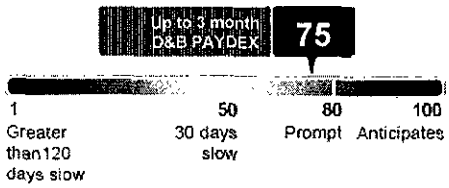
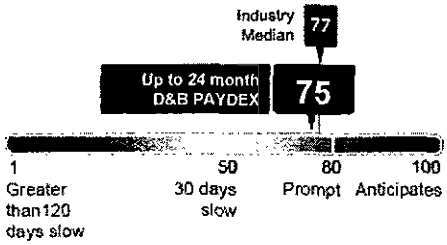
Shows the D&B PAYDEX scores as calculated up to 3 months and up to 24 months of payment experiences.

Up to 3 month D&B PAYDEX



When weighted by dollar amount, payments to suppliers average 8 Days Beyond Terms. Based on payments collected over last 3 months.

Up to 24 month D&B PAYDEX



When weighted by dollar amount, payments to suppliers *average 8 days beyond terms. Based on payments* collected up to 24 months.

When weighted by dollar amount, the industry average is 5 DAYS BEYOND terms.

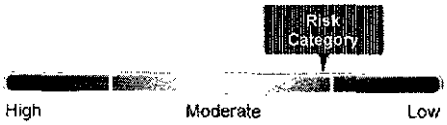
- High risk of late payment (average 30 to 120 days beyond terms)
- Medium risk of late payment (average 30 days or less *beyond terms)*
- Low risk of late payment (average prompt to 30+ days sooner)

Payment Trend	unchanged *	**Total Payment Experiences for the HQ**	223	**Highest Now Owing**	$1,000,000
Payments Within Terms	74%	**Total Placed for Collection**	3	**Highest Past Due**	$100,000
Average High Credit	$68,933	**Largest High Credit**	$2,000,000		

* compared to payments three months ago

Credit Limit Recommendation

Risk Category



Recommendation Date	03/30/2018
Conservative Credit Limit	$100,000
Aggressive Credit Limit	$400,000

Key Factor

Risk is assessed using D&B's scoring methodology and is one factor used to create the recommended limits

PAYDEX Yearly Trend

Shows PAYDEX scores of this Business compared to the Primary Industry from each of the last four quarters.
The Primary Industry is Management consulting services, based on SIC code 8742.

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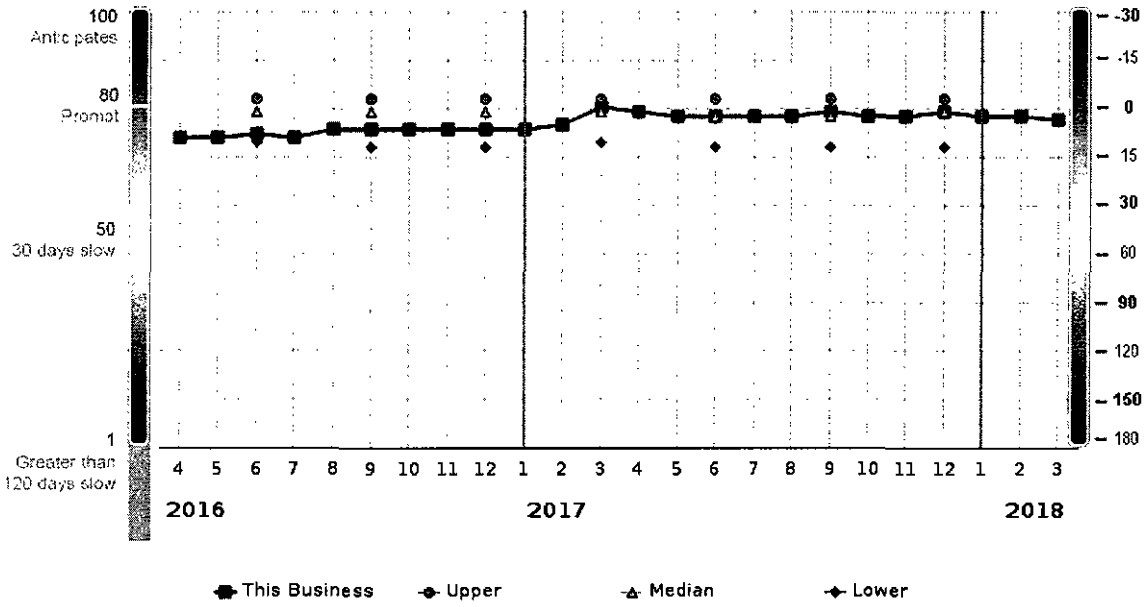

This Business	71	71	72	71	73	73	73	73	73	73	74	78	77	76	76	76	76	77	76	76	77	76	76	75
Industry Quartiles																								
Upper			80			80			80			80			80			80			80			
Median			77			77			77			77			76			76			77			
Lower			70			69			69			70			69			69			69			

Note

- Current PAYDEX® for this Business is 75, or equal to 8 days beyond terms.
- The 24 month high paydex is 78.0, or equal to 3 DAYS BEYOND terms.
- The 24 month low paydex is 71.0, or equal to 14 DAYS BEYOND terms.
- Industry upper quartile represents the performance of the payers in the 75th percentile.
- Industry lower quartile represents the performance of the payers in the 25th percentile.

Payment Habits

Credit Extended	% of Payments Within Terms	No. of Payment Experiences	Total Amount USD
Over $100,000	86%	23	$9,950,000
50,000-100,000	97%	13	845,000
15,000-49,999	57%	17	440,000
5,000-14,999	81%	33	250,000
1,000-4,999	76%	42	84,000
Under 1,000	81%	40	11,900

Based on up to 24 months of payments

Payment Summary

The Payment Summary section reflects payment information in D&B's file as of the date of this report.

There are 223 payment experiences in D&B's file, with 132 experiences reported during the last three month period.
The highest Now Owes on file is $1,000,000. The highest Past Due on file is $100,000.

All Industries

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Industries	Total Received	Total Amounts	Largest High Credit	Within Terms (%)	Days Slow (%) 0-30	31-60	61-90	90+
Public finance	22	$227,750	$60,000	98	2	0	0	0
Telephone communictns	*14*	*3,110,400*	*700,000*	*89*	*11*	*0*	*0*	*0*
Nonclassified	13	1,358,550	1,000,000	98	0	2	0	0
Prepackaged software	9	3,415,000	2,000,000	95	4	1	0	0
Radiotelephone commun	7	925,350	700,000	100	0	0	0	0
Short-trm busn credit	7	138,750	100,000	28	72	0	0	0
Misc business credit	7	7,000	2,500	29	71	0	0	0
Mfg photograph equip	5	333,000	250,000	94	3	0	0	3
Mfg refrig/heat equip	5	77,500	45,000	69	31	0	0	0
Help supply service	5	47,850	35,000	62	37	1	0	0
Admin public health	*5*	*12,500*	*2,500*	*100*	*0*	*0*	*0*	*0*
Security broker/deal	5	3,000	750	87	13	0	0	0
Whol industrial suppl	4	70,100	55,000	61	0	0	0	39
Detective/guard svcs	4	6,000	2,500	75	0	4	21	0
Business consulting	3	420,000	400,000	2	2	96	0	0
Gravure printing	3	145,000	85,000	97	0	0	0	3
Mfg computers	3	42,500	20,000	76	24	0	0	0
Whol furniture	3	4,500	2,500	100	0	0	0	0
Mfg computer storage	2	315,000	250,000	100	0	0	0	0
Whol const/mine equip	2	120,000	100,000	0	41	42	0	17
Ret stationery	2	27,500	25,000	9	91	0	0	0
Real estate agent/mgr	2	17,500	10,000	79	21	0	0	0
Misc equipment rental	2	6,000	5,000	58	42	0	0	0
Mfg environment cntrl	2	5,500	5,000	100	0	0	0	0
Ret furniture	2	500	250	100	0	0	0	0
Whol computers/softwr	1	300,000	300,000	50	50	0	0	0
Whol industrial equip	1	200,000	200,000	100	0	0	0	0
Mfg abrasive products	1	100,000	100,000	0	0	0	0	100
Misc business service	*1*	*35,000*	*35,000*	*100*	*0*	*0*	*0*	*0*
Custom programming	1	25,000	25,000	0	50	0	50	0
Physical research	1	10,000	10,000	100	0	0	0	0
Natnl commercial bank	1	10,000	10,000	100	0	0	0	0
Mfg computer terminal	1	10,000	10,000	0	50	0	50	0
Books-print/publish	1	10,000	10,000	100	0	0	0	0
Mfg relays/controls	1	7,500	7,500	0	100	0	0	0
Mfg process controls	1	5,000	5,000	100	0	0	0	0
Whol office equipment	1	5,000	5,000	100	0	0	0	0
Mfg switchgear-boards	*1*	*2,500*	*2,500*	*100*	*0*	*0*	*0*	*0*
Executive office	1	2,500	2,500	100	0	0	0	0
Mfg industrial gases	1	2,500	2,500	0	100	0	0	0

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Local truck w/storage	1	2,500	2,500	0	0	100	0	0
Newspaper-print/publ	1	2,500	2,500	50	0	0	0	50
Whol office supplies	1	2,500	2,500	100	0	0	0	0
Whol misc profsn eqpt	1	2,500	2,500	100	0	0	0	0
Mfg medical instrmnt	1	2,500	2,500	0	0	0	0	100
Passenger car rental	1	1,000	1,000	0	50	50	0	0
Trucking non-local	1	1,000	1,000	50	50	0	0	0
Whol electronic parts	1	1,000	1,000	100	0	0	0	0
Industrial launderer	1	1,000	1,000	50	0	50	0	0
Coating/engrave svcs	1	750	750	100	0	0	0	0
Whol lumber/millwork	1	500	500	100	0	0	0	0
Reg misc coml sector	1	250	250	100	0	0	0	0
Local passenger trans	1	250	250	0	0	50	50	0
Mfg construction mach	1	250	250	100	0	0	0	0
Whol service paper	1	250	250	50	50	0	0	0
Misc publishing	1	250	250	50	0	0	0	50
Whol chemicals	1	100	100	50	50	0	0	0
Mfg misc office eqpt	1	50	50	100	0	0	0	0

Other Payment Categories

Category	Total Received	Total Dollar Amounts	Largest High Credit
Cash experiences	46	$7,100	$1,000
Payment record unknown	2	350	250
Unfavorable comments	1	2,500	2,500
Placed for Collection	3	0	0

Detailed Payment History

Date Reported	Paying Record	High Credit	Now Owes	Past Due	Selling Terms	Last Sale within(months)
March 2018	Ppt	$55,000	$0	$0	N/A	4-5
	Ppt	10,000	500	0	N/A	1
	Ppt	1,000	0	0	N/A	6-12
	Ppt	1,000	50	0	N/A	2-3
	Ppt-Slow 30	2,500	2,500	1,000	N/A	1
	(006)Satisfactory	50	0	0	N/A	4-5
	(007)Satisfactory	50	0	0	N/A	4-5
	(008)Satisfactory	50	0	0	N/A	4-5
February 2018	Ppt	2,000,000	1,000,000	0	N/A	1
	Ppt	700,000	500,000	0	N/A	1
	Ppt	600,000	95,000	0	N/A	1
	Ppt	250,000	200,000	0	N/A	1
	Ppt	200,000	95,000	750	N/A	1
	Ppt	100,000	100,000	0	N/A	1
	Ppt	85,000	30,000	0	N/A	1
	Ppt	60,000	15,000	0	N/A	2-3
	Ppt	50,000	45,000	0	N/A	1

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	Ppt	30,000	0	0	N/A	1
	Ppt	20,000	0	0	N/A	1
	Ppt	10,000	10,000	0	N/A	1
	Ppt	10,000	1,000	0	N/A	1
	Ppt	10,000	5,000	0	N/A	1
	Ppt	7,500	7,500	0	N/A	1
	Ppt	7,500	0	0	N/A	6-12
	Ppt	5,000	0	0	N/A	2-3
	Ppt	5,000	5,000	0	N/A	1
	Ppt	5,000	0	0	N/A	6-12
	Ppt	2,500	2,500	0	N/A	1
	Ppt	2,500	1,000	0	N30	1
	Ppt	1,000	0	0	N30	6-12
	Ppt	1,000	500	0	N/A	1
	Ppt	1,000	1,000	0	Lease Agreemnt	1
	Ppt	750	0	0	N30	2-3
	Ppt	500	0	0	N30	1
	Ppt	500	500	0	N30	1
	Ppt	500	0	0	N/A	4-5
	Ppt	500	0	0	N/A	1
	Ppt	500	0	0	N/A	2-3
	Ppt	500	0	0	N/A	4-5
	Ppt	500	0	0	N/A	1
	Ppt	500	500	0	N30	1
	Ppt	250	250	0	N/A	1
	Ppt	250	0	0	N/A	1
	Ppt	250	250	0	N/A	1
	Ppt	250	0	0	N/A	6-12
	Ppt	100	0	0	N/A	6-12
	Ppt	100	0	0	Lease Agreemnt	6-12
	Ppt	100	100	0	Lease Agreemnt	1
	Ppt-Slow 30	300,000	0	0	N/A	6-12
	Ppt-Slow 30	35,000	5,000	0	N/A	1
	Ppt-Slow 30	7,500	2,500	0	N/A	1
	Ppt-Slow 60	1,000	0	0	N/A	6-12
	Ppt-Slow 60	500	500	500	N/A	1
	Ppt-Slow 90	2,500	500	0	N/A	1
	Ppt-Slow 90	500	250	0	N/A	2-3
	Slow 30	100,000	85,000	40,000	N30	1
	Slow 30	2,500	0	0	N/A	1
	Slow 30	2,500	0	0	N/A	1
	Slow 60	30,000	10,000	10,000	N/A	4-5
	Slow 60	2,500	0	0	N30	6-12
	Slow 120	20,000	15,000	15,000	N/A	
	(062)	0	0	0	Sales COD	1
	(063)	0	0	0	Sales COD	1
	(064)	0	0	0	Cash account	1
January 2018	Ppt	2,500	0	0	N30	6-12

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	(067)Placed for collection	2,500	2,500	2,500	N/A	
December 2017	Ppt	2,500	2,500	2,500	N30	6-12
	Ppt	2,500	0	0	N/A	4-5
October 2017	Ppt	2,500	0	0	N/A	6-12
	Ppt	2,500	0	0	N/A	1
	Ppt	1,000	0	0	N/A	6-12
	Ppt	250	0	0	N/A	6-12
September 2017	Ppt	750	0	0	N/A	6-12
	Slow 60-90	250	250	250	N/A	
August 2017	Ppt	2,500	0	0	N/A	6-12
	(077)Cash own option	100	0	0	Cash account	1
June 2017	Slow 60-90	100	0	0	N/A	6-12
May 2017	Slow	5,000	0	0	N/A	1
April 2017	Ppt-Slow 150	55,000	55,000	35,000	N/A	1

Lines shown in red are 30 or more days beyond terms

Payment experiences reflect how bills are met in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

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Comprehensive Report

Report viewed 29 May 2018
Subscriber Number 263-774798

Identification & Summary

ACCENTURE PUBLIC LIMITED COMPANY

Risk Evaluation

D&B Rating	5A 3
D&B Risk Indicator	3
D&B Failure Score	47
D&B Payment Score	78
Days Beyond Terms	3
D&B Maximum Credit	€13,750,000

Legal Events

Number of Court Judgments	0
Value of all Court Judgments	0
Number of Mortgages and Charges	0

Associations

Parent Company	No
Number of Principals	14

Financial Summary

Latest Accounts Date	31 Aug 2017
Tangible Net Worth	$3,236,743,000
Turnover	$36,765,478,000

Identification

Main Trading Address	Legal Department 1 Grand Canal Square, Grand Canal Harbour DUBLIN Co Dublin 2 IRELAND
Telephone Number	016462000
Fax Number	016462020
D-U-N-S® Number	98-501-5354
Registered Number	471706
Registered Address	1 GRAND CANAL SQUARE GRAND CANAL HARBOUR DUBLIN 2 D02 P820 IRELAND
Line of Business (NACE 1)	MANAGEMENT ACTIVITIES OF HOLDING COMPANIES (7415)

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D&B Risk Assessment

D&B Rating	**5A 3**	
Financial Strength	5A	(based on tangible net worth) $3,236,743,000
Risk Indicator	3	Represents a greater than average risk of business failure.

D&B Maximum Credit **€13,750,000**

Recommended credit exposure at any given time.

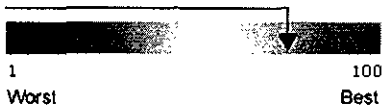
The D&B Maximum Credit is calculated using the D&B Failure Score, business size and primary industry sector.

D&B Failure Score **47 out of 100**

53% of Irish businesses have a lower risk of failure.

Incidence of failure	**2.29%** (229 per 10,000)
Industry average	3.08% (308 per 10,000)

D&B Payment Score **78 out of 100**



The business is paying their bills with an average delay of 3 Days Beyond Terms

- The Failure Score is a relative measure of risk allowing the ranking of all businesses in the D&B database. This means that the score shows where a business ranks compared to all other businesses in the D&B database.

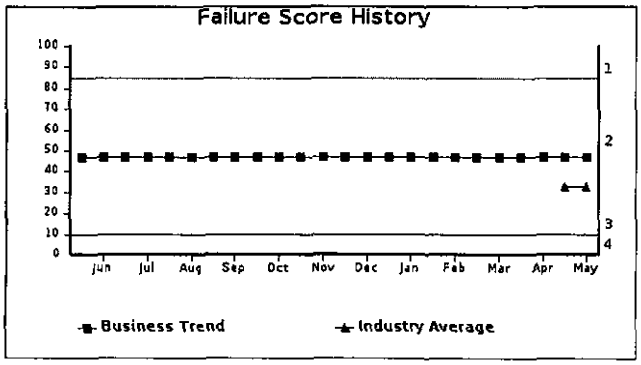
Decisive criteria that influenced the risk evaluation for this company are:

- Values, ratios and trends taken from the Balance Sheet (made up to 31 Aug 2017) are generally satisfactory.
- This is an established business that has been trading since 2009.
- There are no outstanding Judgments or Scottish Decrees for this business or they are not material to the risk assessment.
- The pre-tax profit over total assets ratio (calculated from the accounts made up to 31 Aug 2017) is strong.

D&B Rating & Score - Industry Sector Comparison

History and Industry Comparison of D&B Failure Score

The graph below shows the history of the D&B Failure Score for ACCENTURE PUBLIC LIMITED COMPANY over the last 12 months compared to the average for its industry group.



Comparison of Financial Strength

Financial Strength of ACCENTURE PUBLIC LIMITED COMPANY: **5A**

Total number of businesses in the industry with known Financial Strength **8,307** of these

- **0 (0.0%)** have a higher Financial Strength.
- **19 (0.2%)** have the same Financial Strength.
- **8,288 (99.8%)** have a lower Financial Strength.

Commentary

- Today's Failure Score of **47** indicates that ACCENTURE PUBLIC LIMITED COMPANY is less likely to fail than industry average.
- Total number of businesses in the same industry group as ACCENTURE PUBLIC LIMITED COMPANY : **11,627**
- Average Industry Score: **33**

Payment Information

D&B collects in excess of 100 million payment experiences on European businesses each year. The information shown below indicates how **ACCENTURE PUBLIC LIMITED COMPANY** has been paying its bills.

Average Days Beyond Terms	**3**
Paydex	**78**

Number of payment experiences (last 12 months) **12**

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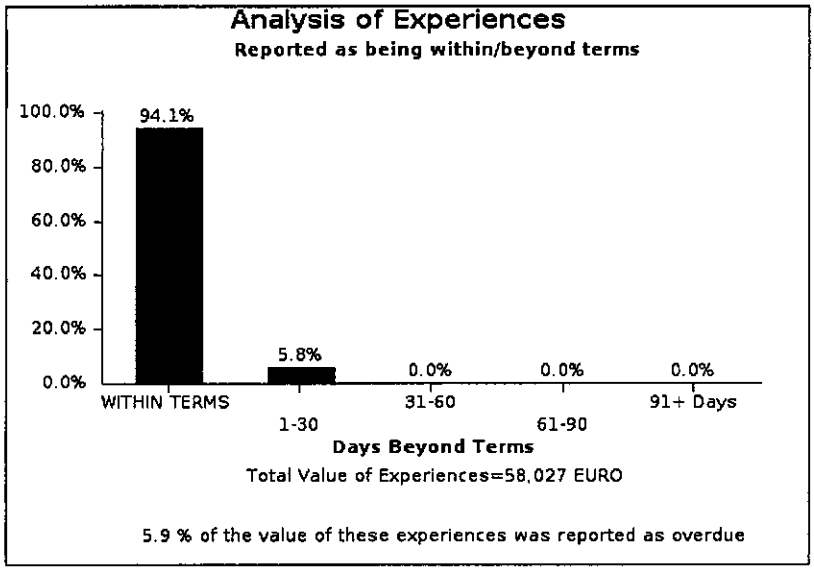
Total Value of Experiences	€58,027
Average Value of Experiences	€4,836

Payment Experiences Summary

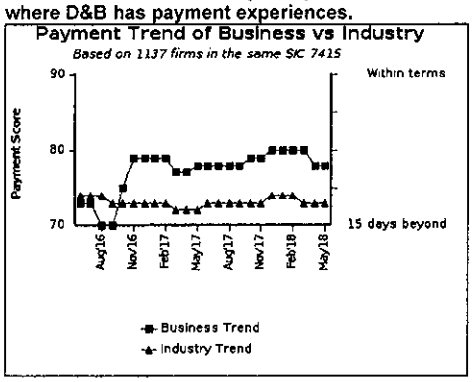
Value Bands Euro	Number of Experiences	Total Value Euro	% paid within terms	1-30 days	31-60 days	61-90 days	91+ days
> 100,000	-	-	-	-	-	-	-
75,000 - 99,999	-	-	-	-	-	-	-
50,000 - 74,999	-	-	-	-	-	-	-
25,000 - 49,999	-	-	-	-	-	-	-
10,000 - 24,999	1	19,046	100	-	-	-	-
< 10,000	11	38,981	89	11	-	-	-
Total	12	58,027					

In some instances, payment beyond terms can be the result of overlooked or disputed invoices



Payment Industry Comparison

Shown below is an industry comparison based on the 1,137 other businesses in same industry group as ACCENTURE PUBLIC LIMITED COMPANY where D&B has payment experiences.



Comparison of Days Beyond Terms and Payment Score		
ACCENTURE PUBLIC LIMITED COMPANY	**Pays 3 days beyond terms.**	**Paydex of 78**
Upper quartile (top 25%)	pays within terms	Paydex of 80
Median (middle 50%)	pays 11 days beyond terms	Paydex of 73
Lower quartile (bottom 25%)	pays 19 days beyond terms	Paydex of 64

Risk of Failure and Payment Performance - Industry Sector Comparison

Commentary

ACCENTURE PUBLIC LIMITED COMPANY pays it's bills on average 3 days beyond terms.
This is 16 days better than the national average of 19 days beyond terms.

When compared to similar businesses ACCENTURE PUBLIC LIMITED COMPANY pays faster than the industry average of 11 days beyond terms.

The D&B failure score of 47 predicts that the risk of failure within the next

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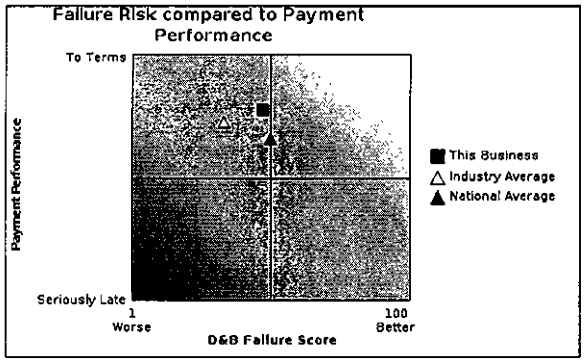

12 months for ACCENTURE PUBLIC LIMITED COMPANY is slightly greater than average.
This compares to an industry average D&B Failure Score this month of 33 and a national average of 50.

Public Notice Information

Public Notice information is added to the D&B Database and, if present, will appear in this section. This section was last updated from public sources on 29 May 2018.

Judgments

There are no filed judgements as of 29 May 2018.

Summary of Mortgages, Charges & Satisfactions

There are no mortgages or charges as of 29 May 2018.

D&B have all charges from Dublin CRO dating back to 01 Jan 1987.

Latest Account Filed on 090216, accounting reference date 310814.

Legal Filing Summary

Registered Number	471706
Latest Annual Return Date	01 Mar 2018
Latest Accounts Filed	31 Aug 2017

All public notice information has been obtained in good faith from the appropriate public sources.

Special Events

Critical legal notice information filed is investigated by D&B Analysts,and where relevant, comment is presented in this section.

- ACQUISITION: On 30/04/2018, Accenture Public Limited Company announced that it has entered into an agreeement for the acquisition of Certus Solutions Consulting Services Ltd, a top UK Oracle Cloud service provider, including the latter becoming part of Accentures Oracle practice. Furthermore, terms of the deal were not disclosed and is subject to customary closing conditions.

Current Principals

There are currently **14** principals. There has been **1** appointment in the last 12 months. There has been **1** resignation.

HERBERT HAINER:

Position	Director
Date Appointed	02 Nov 2016
Address	AM REHWEG 1, 91074 HERZOGENAVRACH , GERMANY
Date of Birth	03 Jul 1954

No other current associations

NANCY MCKINSTRY:

Position	Director
Date Appointed	13 Jul 2016
Address	KEIZERSGRACHT 263 B, 1016 EC AMSTERDAM , NETHERLANDS
Date of Birth	04 Jan 1959

No other current associations

ARUN SARIN:

Position	Director
Date Appointed	30 Oct 2015
Date of Birth	21 Oct 1954

No other current associations

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PAULA PRICE:

Position	Director
Date Appointed	09 May 2014
Address	68 LOWELL ROAD,, WELLESLEY HILLS, , MA 02481, , UNITED STATES
Date of Birth	23 Oct 1961

No other current associations

FRANK KUI TANG:

Position	Director
Date Appointed	09 May 2014
Address	18 STANLEY VILLAGE ROAD,, HOUSE G,
Date of Birth	23 Jun 1968

No other current associations

MARJORIE MAGNER:

Position	Director
Date Appointed	01 Sep 2009
Address	190 E 72ND STREET,, APT. 35D, NEW YORK
Date of Birth	29 Apr 1949

No other current associations

GILLES PELISSON:

Position	Director
Date Appointed	27 Apr 2012
Address	193 BOULEVARD SAINT GERMAIN, 75007 PARIS , FRANCE
Date of Birth	26 May 1957

No other current associations

PIERRE NANTERME:

Position	Director
Date Appointed	20 Oct 2010
Address	34 RUE COPERNIC, 75116 PARIS , FRANCE
Date of Birth	07 Sep 1959

Other Current Associations

Company Name	Date Appointed
ACCENTURE HOLDINGS PUBLIC LIMITED COMPANY ⚠	20 Apr 2015

TRACEY TRAVIS:

Position	Director
Date Appointed	20 Jul 2017
Date of Birth	22 Jun 1962

No other current associations

CHARLES GIANCARLO:

Position	Director
Date Appointed	01 Sep 2009
Address	36,EUCLID AVENUE,, ATHERTON, , CA 94027, , UNITED STATES
Date of Birth	08 Dec 1957

No other current associations

JAIME ARDILA:

Position	Director
Date Appointed	20 Aug 2013
Address	7000 ISLAND BOULEVARD, AP. 2106
Date of Birth	24 Jul 1955

No other current associations

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BRIAN CONNOLLY:

Position	Company Secretary
Date Appointed	22 Oct 2009
Address	3, ARRAN ROAD,, DRUMCONDRA, , DUBLIN , D09 E8C9 , IRELAND
Date of Birth	29 Feb 1968

Other Current Associations

Company Name	Date Appointed
S3 TV TECHNOLOGY LIMITED ⚠	21 Oct 2015
FARFALLA LIMITED	22 May 2015
ACTICON LIMITED	22 May 2015
AGAVE CONSULTANTS LIMITED ⚠	05 May 2015

Previous Associations

Company Name	Date Appointed	Date Resigned
GAZELLE BUSINESS SERVICES LTD	28 Jun 1997	26 Mar 2009

LILIAS LEE:

Position	Company Secretary
Date Appointed	01 Aug 2016
Address	335 MENDHAM ROAD,, BERNARDSVILLE , NJ 07924 , UNITED STATES
Date of Birth	07 Feb 1981

No other current associations

JOEL UNRUCH:

Position	Company Secretary
Date Appointed	01 Jun 2015

Other Current Associations

Company Name	Date Appointed
ACCENTURE GLOBAL SERVICES LIMITED	28 May 2015
ACCENTURE HOLDINGS PUBLIC LIMITED COMPANY ⚠	20 Apr 2015

⚠ favourable out of business

WILLIAM KIMSEY (Appointed 01 Sep 2009, Resigned 07 Feb 2018)

Address	2085 STRATFORD PLACE , SANTA BARBARA , , CA 93108 , UNITED STATES
Date of Birth	06 Jul 1942
Date Appointed	01 Sep 2009

No other current associations

BLYTHE MCGARVIE (Appointed 01 Sep 2009, Resigned 10 Feb 2017)

Date of Birth	03 Dec 1956
Date Appointed	01 Sep 2009

No other current associations

DINA DUBLON (Appointed 01 Sep 2009, Resigned 10 Feb 2017)

Address	33 SPRINGHURST ROAD, , BEDFORD HILLS, , , NY 10507 , UNITED STATES
Date of Birth	06 Aug 1953
Date Appointed	01 Sep 2009

No other current associations

WULF VON SCHIMMELMANN (Appointed 01 Sep 2009, Resigned 10 Feb 2017)

Address	ASSENBUCHER STRASSE 75 , 82335 BERG-LEONI , , GERMANY
Date of Birth	19 Feb 1947
Date Appointed	01 Sep 2009

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No other current associations

AARON BRADFORD HOLMES (Appointed 01 Jun 2015, Resigned 01 Aug 2016)

Address 7807 PINE ROAD WYNDMOOR , , PA 19038 , UNITED STATES

Date of Birth 11 Dec 1978

Date Appointed 01 Jun 2015

Other Current Associations

Company Name	Date Appointed
ACTICON LIMITED	03 Nov 2016
FARFALLA LIMITED	03 Nov 2016
Accenture Global Holdings Limited	24 Oct 2016

Previous Associations

Company Name	Date Appointed	Date Resigned
ACCENTURE HOLDINGS PUBLIC LIMITED COMPANY ⚠	10 Apr 2015	20 Apr 2015

JOEL UNRUCH (Appointed 02 May 2011, Resigned 01 Jun 2015)

Address 710 MELROSE UNIT 2 , CHICAGO, IL 60657 , UNITED STATES OF AMERICA

Date Appointed 02 May 2011

No other current associations

JULIE SPELLMAN SWEET (Appointed 22 Mar 2010, Resigned 01 Jun 2015)

Address 6011 KIRBY ROAD , BETHESDA , USA , MD 20617 , UNITED STATES

Date Appointed 22 Mar 2010

No other current associations

SIR MARK MOODY-STUART (Appointed 01 Sep 2009, Resigned 04 Feb 2015)

Address 9 GUN HOUSE, 122 WAPPING HIGH STREET, , LONDON E1W2NL, , , UNITED KINGDOM

Date of Birth 15 Sep 1940

Date Appointed 01 Sep 2009

No other current associations

NOBUYUKI IDEI (Appointed 01 Sep 2009, Resigned 04 Feb 2015)

Address 15-19-23 HIGASHI GOTANDA, SHINAGAWA-KU, , TOKYO 141-0022, , JAPAN

Date of Birth 22 Nov 1937

Date Appointed 01 Sep 2009

No other current associations

ROBERT LIPP (Appointed 01 Sep 2009, Resigned 30 Jan 2014)

Address USA , UNITED STATES

Date of Birth 17 May 1938

Date Appointed 01 Sep 2009

No other current associations

WILLIAM GREEN (Appointed 01 Sep 2009, Resigned 01 Feb 2013)

Address 40 GAMMY'S LANE CHATHAM , BOSTON , MA 02633

Date of Birth 08 Aug 1953

Date Appointed 01 Sep 2009

No other current associations

DENNIS FOWLER HIGHTOWER (Appointed 10 Sep 2010, Resigned 19 Jul 2012)

Address UNITED STATES , UNITED STATES

Date of Birth 28 Oct 1941

Date Appointed 10 Sep 2010

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No other current associations

RICHARD BUCHBAND (Appointed 01 Sep 2009, Resigned 01 Mar 2011)

Address	576 HILL TERRACE , WINNETKA , IL 60093
Date of Birth	01 May 1963
Date Appointed	01 Sep 2009

No other current associations

Previous Associations

Company Name	Date Appointed	Date Resigned
ACCENTURE GLOBAL SERVICES LIMITED	17 Aug 2010	01 Mar 2011

DOUGLAS SCRIVNER (Appointed 01 Sep 2009, Resigned 22 Mar 2010)

Address	25461 W. FREMONT ROAD , LOS ALTOS HILLS , USA , CA 94022 , UNITED STATES
Date of Birth	03 Jun 1951
Date Appointed	01 Sep 2009

No other current associations

NORMAN JAMES SHACHOY (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address	1 WATER STREET , MARION , USA , MA 02738 , UNITED STATES
Date of Birth	12 Jul 1961
Date Appointed	10 Jun 2009

Other Current Associations

Company Name	Date Appointed
ACCENTURE GLOBAL SOLUTIONS LIMITED	29 Oct 2015

Previous Associations

Company Name	Date Appointed	Date Resigned
ACCENTURE GLOBAL SERVICES LIMITED	17 Aug 2010	03 Jun 2015

RICHARD PAUL CLARK (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address	ONE APPLEDORE AVENUE , NORTH HAMPTON , USA , NH 03862 , UNITED STATES
Date of Birth	17 Dec 1960
Date Appointed	10 Jun 2009

No other current associations

BRADWELL LIMITED (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address	ARTHUR COX BUILDING , EARLSFORT TERRACE , DUBLIN , 2 , IRELAND
Date Appointed	10 Jun 2009

Other Current Associations

Company Name	Date Appointed
ARTHUR COX NOMINEES LIMITED	01 Dec 2008
SILK CUT (DUBLIN) LTD ⚠	31 Aug 2008
BENSON & HEDGES (DUBLIN) LTD ⚠	31 Aug 2008
GALLAHER (DUBLIN) PENSIONS LTD	31 Aug 2008
KHAZARI LTD	18 Feb 2008
LUNDIN MINING LIMITED	23 Jan 2008
LUNDIN MINING EXPLORATION LIMITED	23 Jan 2008
LUNDIN RESOURCES LTD ⚠	23 Jan 2008
GALMOY MINES LTD	23 Jan 2008
LUNDIN ZINC LTD ⚠	23 Jan 2008

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AIR FRANCE FINANCE IRELAND	21 Jan 2008
HOLLYWELL LIMITED	27 Nov 2007
SALLY SALON SERVICES (IRELAND) LIMITED	17 Apr 2007
ACOA HOLDINGS LIMITED ⚠	12 Apr 2007
EARLSFORT CENTRE (ATRIUM) LTD	27 Feb 2007

This principal has other associations

Previous Associations

Company Name	Date Appointed	Date Resigned
FORFAITING SOLUTIONS LIMITED	18 May 2009	30 Jun 2010
MCKINLEY CAPITAL MANAGEMENT FUNDS PUBLIC LIMITED COMPANY	14 Nov 2008	27 Mar 2009
Eqtec Public Limited Company	02 Oct 2008	09 Oct 2008
ORGANON (IRELAND) LTD	28 Sep 2008	30 Apr 2010
CI CONSULTANCY LTD	24 Sep 2008	13 May 2009
APPIAN TECHNOLOGIES LTD ⚠	31 May 2008	20 Feb 2009
BANCROFT CENTRE MANAGEMENT LIMITED	26 May 2008	17 Jun 2008
ROHM POWERVATION LIMITED	24 Sep 2007	08 Sep 2008
ENERGY FLOW TECHNOLOGY LIMITED ⚠	04 Jul 2007	19 Dec 2008

BRADWELL LIMITED (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address ARTHUR COX BUILDING, , EARLSFORT TERRACE, , DUBLIN , 2 , IRELAND

Date of Birth 06 Jan 1981

Date Appointed 10 Jun 2009

No other current associations

SCOTT KENNETH AHISTROM (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address 3021 IROQUIS ROAD , WILMETTE , USA , IL 60091 , UNITED STATES

Date of Birth 04 Jul 1959

Date Appointed 10 Jun 2009

Other Current Associations

Company Name	Date Appointed
ACTICON LIMITED	22 May 2015

⚠ favourable out of business

⊖ Subsidiaries

Company Name	Operates As	Year Started	% Shares owned
ACCENTURE HOLDINGS PUBLIC LIMITED COMPANY	-	-	100
ACCENTURE HR SERVICES LIMITED	-	-	99.75
Kurt Salmon US LLC	-	2016	-
Accenture Inc.	COMPUTER SERVICES	1989	-
Cloud Sherpas, Inc.	-	2015	-
Structure Consulting Group LLC	-	2015	-
Intrepid Pursuits LLC	-	2017	-
Daynine Consulting, Inc.	-	2016	-
Brand Learning LLC	-	2017	-
Matter LLC	-	2017	-
Media-Hive, L.L.C.	COMPUTER PROGRAMMING & SOFTWARE SERVICES	2017	-
Solutionsiq, LLC	COMPUTER SERVICES	2017	-
Search Technologies LLC	COMPUTER SERVICES	2017	-
Accenture Canada Holdings Inc	-	1994	-

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ACCENTURE HOLDINGS FRANCE SAS	Holding companies, NEC	2004	-
Accenture GmbH	-	1988	-
Accenture Services AB	-	1985	-
ACCENTURE PLC	-	2001	-
Accenture BPM SCRL	-	2017	-
Accenture SA	-	1989	-
Accenture Holdings B.V.	TRUST	2000	-
Accenture Participations B.V.	TRUST	2005	-
ACCENTURE SPA	COMPUTER PROGRAMMING & SOFTWARE SERVICES	1990	-
ACCENTURE FINANCE AND ACCOUNTING BPO SERVICES SPA	-	2001	-
ENERGUIA WEB SOCIEDAD ANONIMA	COMPUTER SERVICES	2000	-
CUSTOMERWORKS EUROPE SOCIEDAD LIMITADA	COMPUTER SERVICES	2003	-
Accenture Holding GmbH	Holding companies, NEC	2001	-
Accenture Finance GmbH	MANAGEMENT INVESTMENT OFFICE, OPEN-END	2001	-
Accenture AG	-	1983	-
Accenture Finance II GmbH	BUSINESS CREDIT INSTITUTION	2003	-
Accenture International B.V.	TRUST	2018	-
ACCENTURE SERVICES (PTY) LTD	-	1999	-
ACCENTURE HOLDINGS IBERIA SL	MISCELLANEOUS BUSINESS SERVICES	2003	-
Accenture Technology Solutions (Dalian) Co., Ltd.	-	2003	-
ACCENTURE VIETNAM COMPANY LIMITED	-	2008	-
ACCENTURE	MISCELLANEOUS SERVICES	-	-
ACCENTURE MINORITY III LIMITED	NONDURABLE GOODS WHOLESALERS	-	-
ACCENTURE PTE LTD	-	1975	-
ACCENTURE MAURITIUS ONSHORE LIMITED	COMPUTER SERVICES	2003	-
ACCENTURE TECHNOLOGY SOLUTIONS SRL	COMPUTER PROGRAMMING & SOFTWARE SERVICES	2002	-

Branches

Address
ACCENTURE PUBLIC LIMITED COMPANY, South County Business Park, Dublin, CO DUBLIN

Legal Structure

Legal Form	PUBLIC LIMITED COMPANY
Date Started	10 Jun 2009
Date of Registration	10 Jun 2009
Registered Number	471706
Registered office	1 GRAND CANAL SQUARE GRAND CANAL HARBOUR DUBLIN 2
Summary Issued Capital	$ 54,838.68 divided into 40,000 Ordinary shares of $1 each, 638,965,789 Ordinary A shares of $ 0 each, 20,531,383 Ordinary I to Z shares of $ 0 each,

Operations

Source	Activity Code Type	Code	Activity Description
Dublin CRO	NACE 1	7415	MANAGEMENT ACTIVITIES OF HOLDING COMPANIES
D&B Sourced	US SIC 1972	7392	MANAGEMENT & PUBLIC RELATIONS CONSULTANTS
D&B Sourced	US SIC 1972	7399	MISCELLANEOUS BUSINESS SERVICES

MGMT. CONSULTING, & PUBLIC RELATIONS

Other Operating Details

Employees 288,834

Management Comments

During our investigation:

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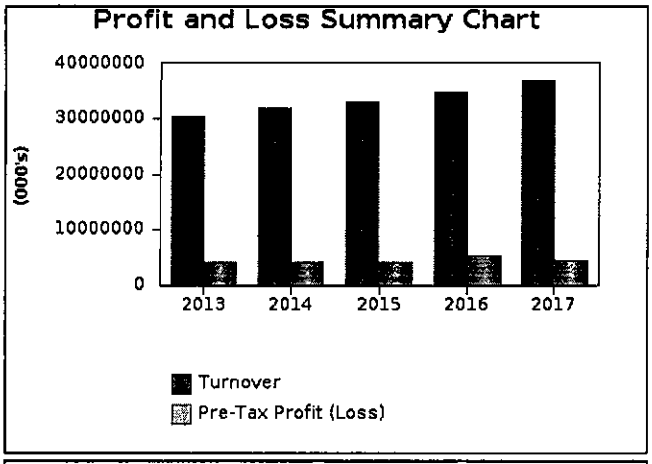
It was stated that

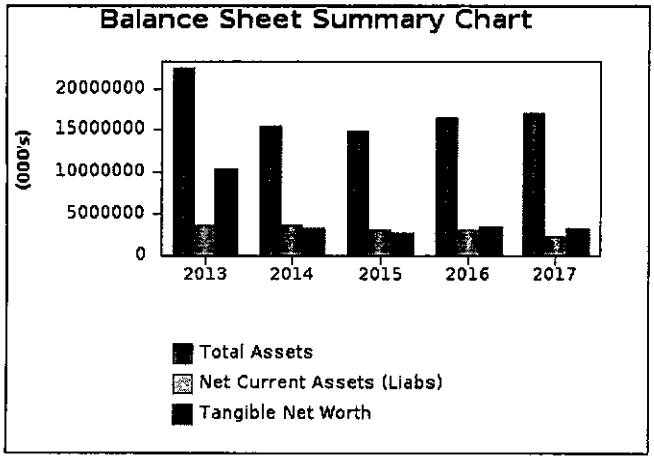
- Website : www.accenture.com

Financial Summary

	Fiscal Consolidated USD 31 Aug 2017 (000's)	Fiscal Consolidated USD 31 Aug 2016 (000's)	Fiscal Consolidated USD 31 Aug 2015 (000's)	Fiscal Consolidated USD 31 Aug 2014 (000's)	Fiscal Consolidated USD 31 Aug 2013 (000's)
Sales Turnover	36,765,478	34,797,661	32,914,424	31,874,678	30,394,285
Profit / (Loss) Before Taxes	4,616,032	5,603,572	4,410,530	4,297,701	4,339,294
Equity Shareholders Funds	8,949,477	7,555,262	6,133,725	5,732,035	12,286,265
Tangible Net Worth	3,236,743	3,435,674	2,738,985	3,336,141	10,467,679
Total Fixed Assets	10,592,601	8,632,782	6,686,664	6,026,010	12,348,950
Total Assets	22,689,890	20,609,004	18,266,058	17,930,452	24,193,128
Total Current Assets	12,097,289	11,976,222	11,579,394	11,904,442	11,844,178
Total Current Liabilities	9,824,279	8,878,924	8,491,006	8,158,079	8,160,990
Net Current Assets (Liabilities)	2,273,010	3,097,298	3,088,388	3,746,363	3,683,188
Long Term Debt	3,916,134	4,174,818	3,641,327	4,040,338	3,745,873
Employees**	403,013	372,562	328,490	288,834	263,517

(** not in 000's)





Profit And Loss Accounts

	Fiscal Consolidated USD 31 Aug 2017 (000's)	Fiscal Consolidated USD 31 Aug 2016 (000's)	Fiscal Consolidated USD 31 Aug 2015 (000's)	Fiscal Consolidated USD 31 Aug 2014 (000's)	Fiscal Consolidated USD 31 Aug 2013 (000's)
Net Sales	**36,765,478**	**34,797,661**	**32,914,424**	**31,874,678**	**30,394,285**
Cost of sales	25,734,986	24,520,234	23,105,185	22,190,212	21,010,110

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Gross Profit / (loss)	**11,030,492**	**10,277,427**	**9,809,239**	**9,684,466**	**9,384,175**
Advertising & Commercial Distribution costs	-	3,580,439	3,505,045	3,582,833	3,481,891
General Expenses	6,397,883	1,886,543	1,868,325	1,819,136	1,835,646
Other Operating Income	-	-	-	18,015	272,042
Net Operating Income	**4,632,609**	**4,810,445**	**4,435,869**	**4,300,512**	**4,338,680**
Interest receivable / non group interest	37,940	30,484	33,991	30,370	32,893
Other financial income	-	848,823	-	-	-
Total Financial Income	**37,940**	**879,307**	**33,991**	**30,370**	**32,893**
Interest Payable	15,545	16,258	14,578	17,621	14,035
Other Group Financial Expenses	38,972	69,922	44,752	15,560	18,244
Total Financial Expenses	**54,517**	**86,180**	**59,330**	**33,181**	**32,279**
Profit / (Loss) Before Taxes	**4,616,032**	**5,603,572**	**4,410,530**	**4,297,701**	**4,339,294**
Corporation Tax	1,345,233	1,188,029	1,595,850	1,195,835	994,449
Total Corporation Tax	1,345,233	1,188,029	1,595,850	1,195,835	994,449
Deferred Taxation	(364,133)	65,940	(459,109)	(74,092)	(209,674)
Total Other Tax	(364,133)	65,940	(459,109)	(74,092)	(209,674)
Profit / (Loss) After Taxes	**3,634,932**	**4,349,603**	**3,273,789**	**3,175,958**	**3,554,519**
Exceptional Items	189,783	237,711	220,208	234,460	272,641
Net Income	**3,445,149**	**4,111,892**	**3,053,581**	**2,941,498**	**3,281,878**
Dividends	1,550,411	0	1,328,188	1,234,147	1,097,643
Retained Profit for the year	**1,894,738**	**4,111,892**	**1,725,393**	**1,707,351**	**2,184,235**
Reconciliation					
Retained Earnings at start of year	7,879,960	(1,411,972)	11,758,131	10,069,844	7,226,094
Retained Profit for the year	1,894,738	4,111,892	1,725,393	1,707,351	2,184,235
Other deductions	2,692,843	4,361,640	13,516	19,064	393,231
Retained Earnings at end of year	7,081,855	(1,661,720)	13,470,008	11,758,131	9,017,098
NOTES					
Payroll	22,624,963	21,093,759	19,785,767	19,258,371	18,215,759
Depreciation	-	-	645,923	620,743	593,028
Directors Remuneration**	17,932,000	15,245,000	18,730,000	24,244,000	21,642,000
Audit Fee **	17,203,000	19,587,000	18,622,000	15,146,000	14,499,000
Non Audit Fee **	3,231,000	1,542,000	915,000	3,183,000	4,411,000
Number of Employees**	403,013	372,562	328,490	288,834	263,517
Auditors Remuneration**	20,434,000	21,129,000	19,537,000	18,329,000	18,910,000

(** not in 000's)

Balance Sheet

	Fiscal Consolidated USD 31 Aug 2017 (000's)	Fiscal Consolidated USD 31 Aug 2016 (000's)	Fiscal Consolidated USD 31 Aug 2015 (000's)	Fiscal Consolidated USD 31 Aug 2014 (000's)	Fiscal Consolidated USD 31 Aug 2013 (000's)
FIXED ASSETS					
Patents	-	-	60,915	-	-
Other Intangibles	5,712,734	4,119,588	3,333,825	2,395,894	1,818,586
Total Intangible Assets	**5,712,734**	**4,119,588**	**3,394,740**	**2,395,894**	**1,818,586**
Land & Buildings	-	956,542	801,884	-	779,675
TANGIBLE FIXED ASSETS	**1,140,598**	**956,542**	**801,884**	**793,444**	**779,675**
Long Term Investments	211,610	198,633	45,027	66,783	43,631
Other long term assets	3,527,659	3,358,019	2,445,013	2,769,889	9,707,058
Total Fixed Assets	**10,592,601**	**8,632,782**	**6,686,664**	**6,026,010**	**12,348,950**
CURRENT ASSETS					
Cash at bank / in hand	4,126,860	4,905,609	4,360,766	4,921,305	5,631,885
Trade Debtors	2,316,043	-	1,884,504	1,803,767	4,846,574
Other receivables	-	845,339	-	-	-

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Tax recoverable	-	-	879,120	731,820	794,917
Marketable Securities / Investments	3,011	2,875	2,448	2,602	2,525
Other Current assets	5,651,375	6,222,399	4,452,556	4,444,948	568,277
Total Current Assets	**12,097,289**	**11,976,222**	**11,579,394**	**11,904,442**	**11,844,178**
CURRENT LIABILITIES					
Trade Creditors	-	1,280,821	1,151,464	1,064,228	961,851
Accruals / Deferred Income	7,587,822	6,763,838	6,820,867	6,714,310	6,908,515
Bank loans & overdrafts	*2,907*	*2,773*	-	-	-
Loans Payable	-	-	1,848	330	-
Tax & Social Security	708,485	362,963	516,827	379,211	290,624
Other Current Liabilities	1,525,065	468,529	-	-	-
Total Current Liabilities	**9,824,279**	**8,878,924**	**8,491,006**	**8,158,079**	**8,160,990**
Net Current Assets (Liabilities)	**2,273,010**	**3,097,298**	**3,088,388**	**3,746,363**	**3,683,188**
Total Assets less Current Liabilities	***12,865,611***	***11,730,080***	***9,775,052***	***9,772,373***	***16,032,138***
LONG-TERM LIABILITIES					
Deferred Taxation	-	961,729	41,193	198,734	174,818
Other Borrowing/Mortgages & Loans	22,163	24,457	25,587	26,403	25,600
Minority Interests	760,723	634,114	513,846	553,302	467,643
Other long term liabilities	3,133,248	2,554,518	3,060,701	3,261,899	3,077,812
Total Long Term Liabilities	**3,916,134**	**4,174,818**	**3,641,327**	**4,040,338**	**3,745,873**
Net Assets	**8,949,477**	**7,555,262**	**6,133,725**	**5,732,035**	**12,286,265**
Net Worth / Shareholders Funds					
Issued Share Capital	71	72	76	76	75
Share Premium Account	-	-	-	-	2,393,936
Reserves	1,867,551	9,216,910	(7,336,359)	(6,026,172)	875,156
Retained Earnings / Profit & Loss Account	7,081,855	(1,661,720)	13,470,008	11,758,131	9,017,098
Equity Shareholders Funds	**8,949,477**	**7,555,262**	**6,133,725**	**5,732,035**	**12,286,265**
Tangible Net Worth	**3,236,743**	**3,435,674**	**2,738,985**	**3,336,141**	**10,467,679**
Notes to the Balance Sheet					
Guarantees given to pay off indebtedness	No	No	No	No	No
Operating Lease Commitments Plant & Machinery (or other)	*3,706,874*	-	*469,626*	*2,164,066*	*2,160,400*
Operating Lease Commitments Land & Building	-	2,817,304	-	-	-
Total Operating Lease Commitments	**3,706,874**	**2,817,304**	**469,626**	**2,164,066**	**2,160,400**
Contingent Debt - Amount	-	-	174,604	-	-
Market value of pension scheme assets	-	-	-	2,916,167	2,479,058

Cash Flow Statement

	31 Aug 2017 (000's)	31 Aug 2016 (000's)	31 Aug 2015 (000's)	31 Aug 2014 (000's)	31 Aug 2013 (000's)
Cash Inflow from Operating Activities	4,973,039	4,575,115	4,092,137	3,486,085	3,303,128
Capital Expenditure & Financial Investment	(2,233,879)	(610,350)	(1,170,384)	(1,056,411)	(1,156,215)
Dividends paid	(1,567,578)	-	(1,353,471)	-	(1,121,738)
Cash Inflow (outflow) before use of	**1,171,582**	**3,964,765**	**1,568,282**	**2,429,674**	**1,025,175**

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liquid assets & financing					
Financing	(1,992,657)	(3,419,922)	(1,848,825)	(3,140,254)	(2,033,816)
Increase (Decrease) in cash in the year	**(821,075)**	**544,843**	**(280,543)**	**(710,580)**	**(1,008,641)**

Key Financial Ratios

	31 Aug 2017	31 Aug 2016	31 Aug 2015	31 Aug 2014	31 Aug 2013
Profitability					
Profit Margin (%)	12.6	16.1	13.4	13.5	14.3
Shareholders' Return (%)	142.6	163.1	161	128.8	41.5
Return On Capital (%)	35.9	47.8	45.1	44	27.1
Return On Assets (%)	20.3	27.2	24.1	24	17.9
Financial Status					
Acid Test (x)	1.2	1.3	1.4	1.5	1.5
Current Ratio (x)	1.2	1.3	1.4	1.5	1.5
Solvency Ratio (%)	424.5	379.9	442.9	365.6	113.7
Fixed Assets/Net Worth (%)	35.2	27.8	29.3	23.8	7.4
Current Liabilities/Net Worth (%)	303.5	258.4	310	244.5	78
Asset Utility					
Collection Period (days)	23.0	-	20.9	20.7	58.2
Asset Turnover (%)	162.0	168.8	180.2	177.8	125.6
Sales / Net Working Capital (x)	16.2	11.2	10.7	8.5	8.3
Assets / Sales (%)	61.7	59.2	55.5	56.3	79.6
Creditors / Sales (days)	-	13.4	12.8	12.2	11.5
Employee					
Capital / Employee*	31.9	31.5	29.8	33.8	60.8
Sales / Employee*	91.2	93.4	100.2	110.4	115.3
Profit / Employee*	11.5	15	13.4	14.9	16.5
Employee Average Wage*	56.1	56.6	60.2	66.7	69.1

(* in 000's)

Growth Rates

	2017 vs 2016	2017 vs 2015	2017 vs 2014	2017 vs 2013
Turnover	5.66	11.7	15.34	20.96
Gross Profit	7.33	12.45	13.9	17.54
Net Operating Profit	(3.7)	4.44	7.72	6.77
Profit Before Tax	(17.62)	4.66	7.41	6.38
Profit After Tax	(16.43)	11.03	14.45	2.26
Net Profit for the year	(52.08)	7.14	7.35	(15.16)
Number of Employees	8.17	22.69	39.53	52.94
Profit / Employee	(23.33)	(14.18)	(22.82)	(30.3)
Total Intangible Assets	38.67	68.28	138.44	214.13
Total Tangible Fixed Assets	-	-	43.75	-
Current Assets	1.01	4.47	1.62	2.14
Total Assets	2.96	14.16	9.29	(24.12)
Current Liabilities	10.65	15.7	20.42	20.38
Net Current Assets (Liabilities)	(26.61)	(26.4)	(39.33)	(38.29)
Total Assets less Current Liabilities	9.68	31.62	31.65	(19.75)
Long Term Liabilities	(6.2)	7.55	(3.07)	4.55
Net Assets	18.45	45.91	56.13	(27.16)

Financial Notes / Opinions

Year	Unfavourable	Financial Notes / Opinions
31 Aug 2017	No	-
31 Aug 2016	No	-

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31 Aug 2015	No	-
31 Aug 2014	No	-
31 Aug 2013	No	-

Whilst D&B attempts to ensure that the information provided is accurate and complete by reason of the immense quantity of detailed matter dealt within compiling the information and the fact that some of the data are supplied from sources not controlled by D&B which cannot always be verified, including information provided direct from the subject of enquiry as well as the possibility of negligence and mistake, D&B does not guarantee the correctness or the effective delivery of the information and will not be held responsible for any errors therein or omissions therefrom.

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Exhibit C-8 "Bankruptcy Information"

(None)

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Exhibit C-9 "Merger Information"

(NONE)

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Exhibit C-10 "Corporate Structure"

Accenture LLP is an Illinois limited liability partnership, with all ownership interests held by Accenture Inc. as Managing Partner and Accenture LLC as General Partner. Accenture Inc. and Accenture LLC are units of Accenture PLC, incorporated in Ireland and publicly traded on the NYSE (symbol: ACN).

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Exhibit D-1 "Operations"

As described in Exhibit B-2 above, Accenture LLP is a nationwide provider of outsourcing, technology and management consulting services. Accenture LLP provides CNRGS broker services to its clients as part of a broad set of enterprise energy management services, serving commercial and industrial clients (not residential). In deregulated markets such as Ohio, Applicant assists clients in procuring low cost supply when it is competitive with price-to-compare rates. Applicant does not take title to energy nor collect payment for energy supply, having its clients contract directly with energy suppliers.

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Exhibit D-2 "Operations Expertise"

See the experience of key personnel as described in Exhibit B-3 above.

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Exhibit D-3 "Key Technical Personnel"

See the experience of key personnel as described in Exhibit B-3 above. Contact *information for each is listed below:*

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