

Mail Stop 4561

June 12, 2008

VIA U.S. MAIL AND FAX (206) 239-5605

Dennis K. Knapp
Chief Financial Officer
Avanade Inc.
2211 Elliott Avenue
Suite 200
Seattle, WA 98121

**Re: Avanade Inc.
 Form 10-K for Fiscal Year Ended
 August 31, 2007
 Filed November 21, 2007
 Form 10-Q for Quarterly Period Ended
 February 29, 2008
 Filed April 14, 2008
 File No. 000-51748**

Dear Mr. Knapp:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Robert Telewicz
Senior Staff Accountant