Via Facsimile and U.S. Mail Mail Stop 4720

August 25, 2009

Mr. Patrick C. Regan Group Chief Operating Officer and Group Chief Financial Officer Willis Group Holdings Limited c/o Willis Group Limited 51 Lime Street London EC3M 7DQ, England

Re: Willis Group Holdings Limited Form 10-K for the fiscal year ended December 31, 2008 Definitive Proxy statement filed March 13, 2009 File No. 001-16503

Dear Mr. Regan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director