



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 11, 2018

Michael J. Burwell  
Chief Financial Officer  
Willis Towers Watson Plc  
51 Lime Street  
London EC3M 7DQ  
England

**Re: Willis Towers Watson Plc**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 28, 2018**  
**File No. 001-16503**

Dear Mr. Burwell:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance