



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

DIVISION OF  
CORPORATION FINANCE

March 24, 2011

Mr. John J. Haley  
Chief Executive Officer  
Towers Watson & Co.  
875 Third Avenue  
New York, NY 10022

**Re: Towers Watson & Co.  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Forms 10-Q for the Periods Ended September 30 and December 31, 2010  
File No. 1-34594**

Dear Mr. Haley:

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

Sincerely,

Daniel L. Gordon  
Branch Chief