



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