



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2015

Via E-mail

Mr. Roger F. Millay  
Chief Financial Officer  
Towers Watson & Co.  
901 N. Glebe Road  
Arlington, VA 22203

**Re: Towers Watson & Co.  
Form 10-K for the Fiscal Year Ended June 30, 2014  
Filed August 15, 2014  
File No. 1-34594**

**Form 10-Q for the Quarterly Period Ended December 31, 2014  
Filed February 5, 2015  
File No. 1-34594**

Dear Mr. Millay:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant