

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 11, 2006

Mr. Gregory C. Case  
President and Chief Executive Officer  
AON Corporation  
200 E. Randolph Street  
Chicago, IL 60601

**Re: AON Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed on March 9, 2006**  
**File No. 001-07933**

Dear Mr. Case:

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

Sincerely,

Joe Roesler  
Accounting Branch Chief