



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

DIVISION OF
CORPORATION FINANCE

April 10, 2019

Gregory C. Case
Chief Executive Officer
Aon plc
122 Leadenhall Street
London, England EC3V 4AN

Re: Aon plc
Preliminary Proxy Statement on Schedule 14A
Filed April 1, 2019
File No. 001-07933

Dear Mr. Case:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Christopher D. Leuking, Esq.