



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2023

Christa Davies  
Chief Financial Officer  
Aon plc  
The Metropolitan Building  
James Joyce Street  
Dublin 1, Ireland D01 K0Y8

**Re: Aon plc**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**File No. 001-07933**

Dear Christa Davies:

We have completed our review of your filings. 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 Finance