



DIVISION OF
CORPORATION FINANCE

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

November 22, 2022

Walter D. Bay, Esq.
Vice President, General Counsel and Secretary
Arthur J. Gallagher & Co.
2850 Golf Road
Rolling Meadows, IL

Re: Arthur J. Gallagher & Co.
Registration Statement on Form S-4
Filed November 16, 2022
File No. 333-268400

Dear Walter D. Bay:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance