

Mail Stop 6010
Via Facsimile and U.S. Mail

October 23, 2007

Mr. Michael G. Cherkasky
Chief Executive Officer and President
Marsh & McLennan Companies, Inc.
1166 Avenue of the Americas
New York, New York 10036

Re: Marsh & McLennan Companies, Inc.
Form 10-K for fiscal year ended December 31, 2006
File No. 1-5998

Dear Mr. Cherkasky:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant