



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2023

Mark McGivney  
Chief Financial Officer  
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, 2022**  
**File No. 001-05998**

Dear Mark McGivney:

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 Finance