



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 7, 2017

Via E-Mail

Roger Millay  
Chief Financial Officer  
Willis Towers Watson plc  
c/o Willis Group Limited  
51 Lime Street  
London EC3M 7DQ  
England

**Re: Willis Towers Watson plc  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 1, 2017  
File No. 1-16503**

Dear Mr. Millay:

We refer you to our comment letter dated May 31, 2017 regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Suzanne Hayes  
Assistant Director