Via Facsimile and U.S. Mail Mail Stop 6010

June 11, 2008

Ms. Christa Davies Chief Financial Officer Aon Corporation 200 E. Randolph Street Chicago, IL 60601

Re: Aon Corporation

Form 10-K for Fiscal Year Ended December 31, 2007

Filed on February 28, 2008

File No. 001-07933

Dear Ms. Davies:

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

Sincerely,

Joel Parker Accounting Branch Chief