

Via Facsimile and U.S. Mail
Mail Stop 4720

January 27, 2010

Christa Davies
Chief Financial Officer
Aon Corporation
200 East Randolph Street
Chicago, IL 60601

**Re: Aon Corporation
Form 10-K for the Year Ended December 31, 2008
Filed on March 2, 2009
Definitive Proxy Filed April 3, 2009
File No. 001-07933**

Dear Ms. Davies:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director