



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 6, 2018

Via E-Mail

Christa Davies  
Executive Vice President  
and Chief Financial Officer  
Aon plc  
122 Leadenhall Street  
London EC3V 4AN  
England

**Re: Aon plc**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 1-7933**

Dear Ms. Davies:

We refer you to our comment letters dated December 28, 2017 and January 30, 2018 regarding business contacts with Syria and Sudan. 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: Peter Lieb  
Executive Vice President and General Counsel

Suzanne Hayes  
Assistant Director