



DIVISION OF
CORPORATION FINANCE

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

October 4, 2018

Christa Davies
Chief Financial Officer
Aon plc
122 Leadenhall Street
London, England EC3V 4AN

Re: Aon plc
Form 10-K for the Year Ended December 31, 2017
Filed February 20, 2018
File No. 001-07933

Dear Ms. Davies:

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 Healthcare & Insurance