



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

DIVISION OF  
CORPORATION FINANCE

April 10, 2019

Gregory C. Case  
Chief Executive Officer  
Aon plc  
122 Leadenhall Street  
London, England EC3V 4AN

**Re: Aon plc**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 1, 2019**  
**File No. 001-07933**

Dear Mr. Case:

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

cc: Christopher D. Leuking, Esq.