



DIVISION OF
CORPORATION FINANCE

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

June 18, 2020

Gregory C. Case
Chief Executive Officer
Aon plc
Metropolitan Building
James Joyce Street
Dublin 1, Ireland D01 K0Y8

Re: Aon plc
Preliminary Proxy Statement on Schedule 14A
Filed on June 12, 2020
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 Finance