Via Facsimile and U.S. Mail Mail Stop 4720

September 18, 2009

Vanessa A. Wittman Executive Vice President and Chief Financial Officer Marsh & McLennan Companies, Inc. 1166 Avenue of the Americas New York, New York 10036-2774

Re: Marsh & McLennan Companies, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

File Number: 001-05998

Dear Ms. Wittman,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Carlton E. Tartar Accounting Branch Chief