

NYSE Euronext



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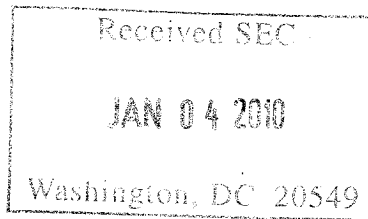
January 4, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **Towers Watson & Co.**, Class A common stock, \$0.01 par value and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 4, 2010. Tentative listing date – January 4, 2010.

Sincerely,



Edwin Mecabe
DIRECTOR
CORPORATE ACTIONS AND
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