



Aon plc
200 East Randolph Street
Chicago, IL 60601

March 26, 2014

Paul M. Dudek, Chief
Office of International Corporate Finance
Securities and Exchange Commission
Division of Corporation Finance
Washington, D. C. 20549-4628

RE: Preliminary Proxy Requirements for Aon plc (File No. 001-7933)

Dear Mr. Dudek:

On April 2, 2012, Aon Corporation, a Delaware corporation ("Aon Delaware"), completed the reorganization of the corporate structure of the Aon group of companies controlled by Aon Delaware, pursuant to which Aon plc, a public limited company organized under the laws of England and Wales, became the publicly-held parent company of the Aon group of companies (the "Redomestication"). Prior to the completion of the Redomestication, Aon Delaware was listed on the New York Stock Exchange and was subject to the filing requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including Rule 14a-6 thereunder. As a result, Aon Delaware was not required file a preliminary proxy statement with respect to routine matters specified in Rule 14a-6.

Following the Redomestication, Aon plc ("Aon" or the "Company") became the ultimate parent company of the Aon group of companies. The Company is listed on the New York Stock Exchange and is subject to the filing requirements of the Exchange Act. Because the Company is organized under the laws of England and Wales, it is subject to the U.K. Companies Act 2006 (the "Companies Act") and the rules and regulations promulgated under the Companies Act. Under the Companies Act, the Company is required to submit certain routine matters to its shareholders at an annual general meeting as more specifically set forth below. The purpose of this letter is to confirm that, based upon the facts, views and representations set forth below, the Staff of the United States Securities and Exchange Commission (the "SEC" or the "Commission") will not object if the Company does not file a preliminary proxy statement under Rule 14a-6 solely because these routine matters are to be acted upon at an annual general meeting of shareholders of the Company.

In addition to the normal matters required of a domestic SEC registrant, the Company will be required to submit the following matters for shareholder approval at each annual general meeting of the Company:

- To receive the Company's annual accounts, including the directors' and auditor's reports required by the Companies Act;
- To appoint the Company's statutory auditor required under the Companies Act;
- To fix the remuneration for the Company's statutory auditor required under the Companies Act, or authorize the Board of Directors of the Company to fix such statutory auditor's remuneration; and

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- To approve, on an advisory basis, the Company's annual report on directors' remuneration.

In addition, at least every three years, the Company will be required to submit a statement of the Company's director remuneration policy for binding shareholder approval at an annual general meeting.

For the reasons set forth below, the Company does not believe that the inclusion of these proposals should result in the need to file a preliminary proxy statement.

Background

Until changes adopted by the SEC in Exchange Act Release No. 25217 (December 21, 1987) became effective, SEC registrants were required to file all proxy soliciting materials in preliminary form under Rule 14a-6(a). For most of the rule's history, virtually all preliminary proxy statements were routinely reviewed by the SEC's Division of Corporation Finance. In 1980, the Commission announced the adoption of "selective review," a revised system under which certain filings would not be reviewed by the Staff in whole or in part. *SEC News Digest* (November 17, 1980). SEC registrants were still required to file preliminary proxy materials, but review by the Staff became the exceptional case. The SEC's announcement stated that Exchange Act registrants filing preliminary materials who had not been advised that the Staff that the materials would be reviewed within ten days of filing should print, mail, and file definitive materials. In practice, preliminary proxy statements for annual meetings where no extraordinary matters would be considered were not selected for review by the Staff.

By 1987, the SEC deemed it appropriate to remove the requirement for filing of most preliminary proxy materials for annual meetings (Exchange Act Release No. 34-25217). Revised Rule 14a-6 dispensed with the requirement to file preliminary proxy statements relating to annual meetings (or written consents in lieu of annual meetings) where the only matters to be considered are the election of directors, ratification of independent auditors, and shareholder proposals under Rule 14a-8. The approval of employee benefit plans was added as a matter that would not elicit the requirement of filing preliminary materials by the Commission in 1993 (Exchange Act Release No. 34-33371 (Dec. 23, 1993)) and approval of the compensation of executive officers and the frequency of that vote were added as further matters that would not elicit the requirement of filing preliminary materials in 2011 (Exchange Act Release No. 34-63768 (Jan. 25, 2011)). In addition, the Commission and its staff have provided interpretive guidance relieving issuers of preliminary filing requirements for certain routine matters (Exchange Act Release No. 34-33232 (Nov. 29, 1993); Thompson Hine and Flory (avail. March 29, 1991)). In each case, the Commission noted that requiring a preliminary filing would impose unnecessary administrative burdens and preparation and processing costs associated with the filing and processing of proxy material that would unlikely be selected for review in preliminary form. Definitive proxy materials remained subject to review, although the Commission's commentary suggested that such a review would normally be undertaken "when full review of a Form 10-K is undertaken, material deficiencies in definitive materials come to the staff's attention, or an opposing solicitation is commenced after definitive material is filed." As a result, preliminary proxy materials for routine actions considered at annual meetings of shareholders for companies that are Exchange Act reporters are not subject to filing under Rule 14a-6(a), an exemption that has reduced direct costs for the conduct of annual meetings by public companies and produced other benefits.

As explained below, the Company is now unable to share in such savings, a circumstance caused by requirements of the Companies Act for certain routine actions.

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Annual Accounts and Reports

Pursuant to Section 437 of the Companies Act, the Company is required to "lay before the company in general [shareholder] meeting copies of its annual accounts and reports." The "annual accounts and reports" are the annual filings required of U.K. companies under the Companies Act, containing audited financial statements and the directors' report thereon, a strategic report, the report of the auditors, a report on directors' remuneration and other information pertaining to the business, which are delivered to the Company's shareholders with the Company's proxy materials. Failure to provide the accounts and reports is a violation of Companies Act Section 438. The Companies Act does not give shareholders any approval rights over the accounts and reports, but it has been a long-standing and commonplace practice for public companies incorporated in England and Wales to have shareholders acknowledge receipt of the required accounts and reports by means of a "vote."

The receipt of annual accounts and reports is not addressed in Rule 14a-6. However, the Company believes that a proposal regarding the receipt of the annual accounts and the reports is not the type of measure that should cause the Commission's Staff to select preliminary material for review. This proposal would be included in conformity with the custom that is commonplace among other public limited companies subject to the Companies Act. Therefore, the Company believes that the only effect of filing a preliminary proxy statement due to such a routine proposal under English practice would be to increase the administrative burden and processing cost imposed on the Company, which would be inconsistent with the policy identified by the Commission in creating the exceptions to the filing requirements. The impositions of such burden and cost would deny the Company the benefits sought by the exceptions to the filing requirement and put the Company on an unequal footing with other similarly situated companies subject to Regulation 14A but not subject to the Companies Act.

Appoint the United Kingdom Statutory Auditor

Pursuant to Section 489 of the Companies Act, the power to appoint the statutory auditor of the Company (which is required by the Companies Act) is reserved for the shareholders of the Company. Pursuant to Rule 14a-6, a preliminary proxy statement is not required when shareholders are asked to elect accountants. As the statutory auditor will be the accountant for the Company's U.K. statutory accounts as required by the Companies Act, the Company believes that this proposal is within the scope of the exclusion allowed by Rule 14a-6(a)(2), for "The election, approval or ratification of accountant(s)."

Fix the Remuneration of the Statutory Auditor

Pursuant to Section 492 of the Companies Act, the remuneration of an auditor appointed by the Company's shareholders must be fixed either by the shareholders or in such manner as the shareholders may determine. For companies incorporated in England and Wales, it is customary at each annual general meeting to pass a resolution delegating the authority to fix the remuneration of the Company's statutory auditor to the Board of Directors. The Company anticipates that it would proceed similarly and seek a shareholder resolution delegating such authority to its Board of Directors.

A proposal related to the remuneration of the Company's auditors is not addressed by Rule 14a-6. However, this proposal is substantially similar to the appointment of auditors, is complementary to such appointment and required under the Companies Act. Because the Company believes that the remuneration of the Company's auditor is a routine matter that is best addressed by its Board of Directors and intends to seek a shareholder delegation of that authority, requiring the Company to file a preliminary proxy statement for such a routine delegation of authority – and one that is already customarily exercised by boards of U.S. companies – would only serve to increase the

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administrative burden and processing costs on the Company with little benefit to the Company's shareholders, and put the Company on an unequal footing with other similarly situated companies subject to Regulation 14A but not subject to the Companies Act.

Advisory Approval of Annual Report on Directors' Remuneration

Pursuant to Section 439 of the Companies Act and Schedule 8 of The Large and Medium-Sized Companies and Groups (Accounts and Reports) (Amendment) Regulations 2013 (the "2013 Regulations"), the Company must submit for advisory approval a report on the remuneration of the directors of the Company.¹ The directors' remuneration report is included as part of the Company's annual accounts and reports. Pursuant to Rule 14a-6, a preliminary proxy statement is not required when shareholders are asked to approve, on an advisory basis, executive compensation. As the advisory vote on the directors' remuneration report is analogous to an advisory vote on executive compensation, the Company believes that this proposal has comparable objectives to Rule 14a-21 and, as a result, should be afforded the treatment set forth in Rule 14a-6(a)(8). In fact, this additional vote benefits shareholders because Instruction 1 to Rule 14a-21 notes that the advisory vote is not required to cover director compensation. This proposal provides shareholders with additional voting rights regarding approval of the Company's compensation programs, and allowing an exclusion from preliminary filing requirements for a vote on the directors' remuneration report merely places the Company on the same ground as other similarly situated companies subject to Regulation 14A but not subject to the Companies Act.

Triennial Approval of Directors' Remuneration Policy

Under the 2013 Regulations, in addition to an annual advisory vote on the report on the remuneration of the directors of the Company, a separate vote is required at least every three years on the Company's policy on directors' remuneration. Like the directors' remuneration report, this statement on remuneration policy is included in the Company's annual accounts and reports. This binding vote on the remuneration policy is also analogous to the vote on executive remuneration, serving only to differentiate between the policy set out by the Company on a prospective basis and the implementation of that policy on a retrospective basis. This additional vote also benefits shareholders by providing shareholders with additional voting rights and further approval of the Company's compensation programs.

Finally, the U.K.'s Financial Conduct Authority ("FCA") has a regime similar to that of the SEC whereby pursuant to the Listing Rules published by the FCA (the "Listing Rules") any circular to be sent to shareholders containing non-routine shareholder proposals must be approved by the FCA prior to the circular being distributed to shareholders. The Company has confirmed with its advisors that were the Company subject to the Listing Rules, a circular containing each of the foregoing proposals would not generally trigger a requirement for the circular to be approved by the FCA.

Periodic Requirement - Authorization of Political Donations and Expenditures

In addition to the annual proposals set forth above, under Section 366 of the Companies Act, the shareholders of the Company must approve the aggregate amount authorized for any political donation or political expenditure of the Company at least once every four years. Even though the Company has a policy restricting political donations, the terms "political donation" and "political

¹ This requirement is in addition to the requirement discussed above to lay before the shareholders the Company's annual accounts and reports of which the directors' remuneration report is part.

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expenditure" are broadly defined under English law, and their expansiveness will likely require the Company to renew these authorizations from time to time.

The Company has confirmed with its advisors that if the Company were subject to the Listing Rules, a circular including a proposal authorizing political donations or expenditures in the context of an annual general meeting that complied with the relevant Listing Rule requirements would not generally trigger a requirement for the circular to be approved by the FCA.

Political donations or political expenditures are not addressed in Rule 14a-6. The Company believes that this proposal is a routine matter that is beneficial to shareholders, and accordingly, the inclusion of this proposal should not require the filing of preliminary proxy material. As stated before, the impositions of the burden and cost of filing preliminary material would deny the Company the benefits sought by the exceptions to the filing requirement and put the Company on an unequal footing with other similarly situated companies subject to Regulation 14A but not subject to the Companies Act.

Based on the foregoing, the Company believes that the inclusion of a proposal regarding the authorization of the amount of political donations or expenditures would be beneficial to shareholders and a preliminary filing, because of the inclusion of this proposal, should not be required.

On the basis of the foregoing, we respectfully request that the Staff of the Division of Corporation finance advise that it will not object if the Company does not file a preliminary proxy statement solely because these routine matters are to be acted upon at an annual general meeting of shareholders of the Company.

Please contact me if you have any questions about these matters or if you require any additional information.

Sincerely,



Matthew M. Rice
Associate General Counsel and Assistant Company Secretary