

June 18, 2020

John J. Haley
Chief Executive Officer
Willis Towers Watson Public Limited Company
Willis Towers Watson House
Elm Park
Merrion Road, Dublin 4 Ireland

Watson Public Limited Company
Statement on Schedule 14A

Re: Willis Towers

Preliminary Proxy

Filed June 12, 2020
File No. 001-16503

Dear Mr. Haley:

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