

Willis Towers Watson Public Limited Company
901 N. Glebe Road
Arlington, VA 22203

February 27, 2017

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

RE: Notice of disclosure filed in Exchange Act Quarterly Report under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that Willis Towers Watson Public Limited Company has made disclosure pursuant to those provisions in its Annual Report on Form 10-K for the fiscal year ended December 31, 2016, which was filed with the U.S. Securities and Exchange Commission on February 27, 2017.

Respectfully submitted,

Willis Towers Watson Public Limited Company

/s/ Neil D. Falis

Neil D. Falis

Deputy Corporate Secretary