

**WILLIS GROUP HOLDINGS PUBLIC LIMITED COMPANY**  
**c/o Willis Group Limited**  
**51 Lime Street**  
**London, EC3M 7DQ, England and Wales**

VIA EDGAR

October 13, 2015

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Mergers and Acquisitions  
100 F Street, N.E.  
Washington, DC 20549-3628  
Attn: Suzanne Hayes, Assistant Director

**Re: Willis Group Holdings Public Limited Company**  
**Registration Statement on Form S-4 (File No. 333-206605)**

Dear Ms. Hayes:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Willis Group Holdings Public Limited Company (the "Registrant") hereby respectfully requests that the effectiveness of the Registrant's Registration Statement on Form S-4 (File No. 333-206605) filed on August 27, 2015 (as amended by Amendment No. 1 filed on October 13, 2015, the "Registration Statement"), be accelerated by the Securities and Exchange Commission (the "Commission") so that it may become effective at 2:00 p.m., Eastern time, on Tuesday, October 13, 2015, or as soon as reasonably practicable thereafter.

The Registrant hereby acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The Registrant hereby confirms that it is aware of its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the Registration Statement.

Please call Michael J. Aiello (212-310-8552) or Matthew J. Gilroy (212-310-8961) to confirm the effectiveness of the Registration Statement.

Very truly yours,

WILLIS GROUP HOLDINGS PUBLIC LIMITED  
COMPANY

By: /s/ Matthew S. Furman

Name: Matthew S. Furman

Title: Executive Vice President and Group General Counsel

cc: Kirkland L. Hicks  
Vice President, General Counsel and Secretary  
Towers Watson & Co.

Michael J. Aiello  
Partner  
Weil, Gotshal & Manges LLP

Matthew J. Gilroy  
Partner  
Weil, Gotshal & Manges LLP

Stephen Glover  
Partner  
Gibson, Dunn & Crutcher LLP

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