



**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 4 TO FORM S-8 (No. 333-63186)  
POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 (No. 333-130605)

**FORM S-8**

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

**Willis Group Holdings Public Limited Company**

(Exact name of registrant as specified in its charter)

**Ireland**  
(State or other jurisdiction of  
incorporation or organization)

**Applied For**  
(I.R.S. Employer Identification No.)

**c/o Willis Group Limited, 51 Lime Street, London, EC3M 7DQ, England and Wales**  
(Address, including Zip Code, of Principal Executive Offices)

**1998 Share Purchase and Option Plan for Key Employees of Willis Group Holdings**  
**Willis Award Plan for Key Employees of Willis Group Holdings**  
**Willis Group Holdings 2001 Share Purchase and Option Plan**  
(Full title of the plan)

**Adam G. Ciongoli**  
**General Counsel**  
**Willis Group Holdings Public Limited Company**  
**One World Financial Center, 200 Liberty Street**  
**New York, New York 10281**  
**(212) 915-8899**

(Name, address and telephone number, including area code, of agent for service)

*with a copy to:*

**Jonathan B. Newton**  
**Baker & McKenzie LLP**  
**Pennzoil Place, South Tower**  
**711 Louisiana, Suite 3400**  
**Houston, Texas 77002**  
**(713) 427-5000**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Ordinary Shares, \$0.000115 par value(1)	(2)	(2)	(2)	(2)

(1) These ordinary shares include ordinary shares that may be issued pursuant to the following sub-plans of the Willis Group Holdings 2001 Share Purchase and Option Plan: (i) The Willis Group Holdings 2001 Bonus and Share Plan; (ii) The Willis Group Holdings 2004 Bonus and Share Plan; (iii) Rules of the Willis Group Holdings Sharesave Plan 2001 for the United Kingdom; (iv) The Willis Group Holdings Irish Sharesave Plan; and (v) The Willis Group Holdings International Sharesave Plan.

(2) No additional securities are to be registered, and the registration fee was paid upon filing of the original Registration Statements on Form S-8 (File Nos. 333-63186 and 333-130605). Therefore, no further registration fee is required.



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## EXPLANATORY NOTE

This Post-Effective Amendment is being filed pursuant to Rule 414 under the Securities Act of 1933, as amended (the “Securities Act”), by Willis Group Holdings Public Limited Company, an Irish public limited company (the “Company”), as the successor issuer to Willis Group Holdings Limited, a Bermuda company (“Willis-Bermuda”). On December 31, 2009, Willis-Bermuda and the Company completed a scheme of arrangement pursuant to which Willis-Bermuda’s common shares were cancelled and Willis-Bermuda’s common shareholders received, on a one-for-one basis, new ordinary shares of the Company for the purpose of changing the place of incorporation of the parent company of the Willis group from Bermuda to Ireland (the “Transaction”). As a result of the Transaction, Willis-Bermuda is now a wholly-owned subsidiary of the Company. In connection with the Transaction, the Company assumed Willis-Bermuda’s existing obligations in connection with awards granted under Willis-Bermuda’s incentive plans and other similar employee awards and amended such plans and awards as necessary to provide for the issuance of the Company’s ordinary shares rather than Willis-Bermuda common shares upon the exercise of awards. This Post-Effective Amendment pertains to the adoption by the Company of the following registration statements on Form S-8 (collectively, the “Registration Statements”): (i) Registration No. 333-63186 and (ii) Registration No. 333-130605. The Company hereby expressly adopts each Registration Statement as its own registration statement for all purposes of the Securities Act and the Securities Exchange Act of 1934, as amended (the “Exchange Act”). With respect to Registration No. 333-63186, this is Post-Effective Amendment No. 4. With respect to Registration No. 333-130605, this is Post-Effective Amendment No. 1. Registration fees were paid at the time of filing of the original Registration Statements.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents filed by Willis-Bermuda or by the Company as successor issuer with the Securities and Exchange Commission (the “Commission”) are hereby incorporated by reference in this registration statement:

- Willis-Bermuda’s Annual Report on Form 10-K for the year ended December 31, 2008;
- Willis-Bermuda’s Quarterly Reports on Form 10-Q for the quarters ended March 31, 2009, June 30, 2009 and September 30, 2009;
- All other reports filed (but not information therein that is furnished rather than filed) by the Company or Willis-Bermuda pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by Willis-Bermuda’s Annual Report on Form 10-K for the year ended December 31, 2008; and
- The description of the Company’s ordinary shares contained in the Company’s current report on Form 8-K filed with the Commission on January 4, 2010 including any amendment or report filed for the purpose of updating such description.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to its filing of this registration statement, but prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from the date of filing of such documents.

Any statement contained herein or in a document incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

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### **Item 4. Description of Securities.**

Not applicable.

### **Item 5. Interests of Named Experts and Counsel.**

Not applicable.

### **Item 6. Indemnification of Directors and Officers.**

The Company's articles of association ("Articles") provide that, subject to applicable law, the Company shall indemnify its directors and officers against all liabilities, loss, damage or expense incurred or suffered by such person as a director or officer. The Articles further provide that such indemnified persons shall be indemnified out of the funds of the Company against all liabilities incurred or suffered in defending any proceedings, whether civil or criminal, in which judgment is given in a director's or officer's favour, he is acquitted, or in respect of any application under the Irish Companies Acts 1963-2009 (the "Irish Companies Acts") in which relief from liability is granted to him. The Articles also require the Company, subject to applicable law, to pay expenses incurred by a director or officer in defending any civil or criminal action or proceeding in advance of the final disposition of any such action or proceeding, provided that the indemnified person undertakes to repay the Company such amount if it is ultimately determined that such person was not entitled to indemnification. With regard to the Company's indemnification of its directors and its secretary, the Irish Companies Acts prescribe that an Irish company may only indemnify an officer for liability attaching to that officer which does not involve negligence, default, breach of duty or breach of trust and any liability incurred by an officer in respect of proceedings in which judgment is given in his favour or in which he is acquitted or where the court has granted relief, wholly or partially, on the basis that he has acted honestly and reasonably and, having regard to the circumstances of the case, ought fairly be excused. These restrictions in the Irish Companies Acts do not apply to executives who are not directors or the secretary of an Irish company. Any provision which seeks to indemnify a director or secretary of an Irish company over and above this shall be void under Irish law, whether contained in its articles of association or in any contract between the director or secretary and the Irish company.

Irish companies may take out directors and officers liability insurance, as well as other types of insurance, for their directors and officers. The Company has purchased and maintains a directors' and officers' liability policy.

In connection with the Transaction, each of the Company and Willis North America Inc., a Delaware corporation, is entering into deeds of indemnity and indemnification agreements, respectively, with each of the directors and certain officers of the Company as well as certain individuals serving as directors or officers of the Company's subsidiaries. These arrangements provide for the indemnification of, and advancement of expenses to, the indemnitee by the Company and Willis North America Inc., respectively, to the fullest extent permitted by law and include related provisions meant to facilitate the indemnitee's receipt of such benefits.

### **Item 7. Exemption from Registration Claimed.**

Not applicable.

### **Item 8. Exhibits.**

<u>Exhibit Number</u>	<u>Description</u>
4.1	Memorandum and Articles of Association of the Company (incorporated by reference to Exhibit No. 3.1 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.2	Certificate of Incorporation of the Company (incorporated by reference to Exhibit No. 3.2 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.3	1998 Share Purchase and Option Plan for Key Employees of Willis Group Holdings (incorporated by reference to Exhibit No. 10.5 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)

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<u>Exhibit Number</u>	<u>Description</u>
4.4	Willis Award Plan for Key Employees of Willis Group Holdings (incorporated by reference to Exhibit No. 10.6 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.5	Willis Group Holdings 2001 Share Purchase and Option Plan (incorporated by reference to Exhibit No. 10.9 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.6	Form of Performance-Based Option Agreement under the Willis Group Holdings 2001 Share Purchase and Option Plan (incorporated by reference to Exhibit 10.10 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.7	The Willis Group Holdings 2001 Bonus and Share Plan (incorporated by reference to Exhibit No. 10.11 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.8	The Willis Group Holdings 2004 Bonus and Share Plan (incorporated by reference to Exhibit No. 10.12 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.9	Rules of the Willis Group Holdings Sharesave Plan 2001 for the United Kingdom (incorporated by reference to Exhibit No. 10.13 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.10	The Willis Group Holdings Irish Sharesave Plan (incorporated by reference to Exhibit No. 10.14 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
4.11	The Willis Group Holdings International Sharesave Plan (incorporated by reference to Exhibit No. 10.15 to the Company's current report on Form 8-K filed with the Commission on January 4, 2010)
5.1	Opinion of Matheson Ormsby Prentice*
23.1	Consent of Deloitte and Touche LLP*
23.2	Consent of Matheson Ormsby Prentice (included in its opinion filed as Exhibit 5.1 hereto)
24.1	Power of Attorney (included on signature page)

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\* Filed herewith.

### **Item 9. Undertakings.**

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Securities and Exchange Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

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(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on January 4, 2010.

**WILLIS GROUP HOLDINGS  
PUBLIC LIMITED COMPANY**

By: /s/ Adam G. Ciongoli

Adam G. Ciongoli  
General Counsel

**POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS that each of the undersigned directors and officers of Willis Group Holdings Public Limited Company hereby appoints Adam G. Ciongoli, Patrick C. Regan, Adam Rosman, Nicole Napolitano, Debra Enderle and Shaun Bryant and each of them, as his or her true and lawful attorney-in-fact and agent, for him or her and in his or her name, place and stead, with full power to act alone, to sign on his or her behalf and in the capacity set forth below, any and all amendments and post-effective amendments to this Registration Statement on Form S-8 and to file each such amendment and post-effective amendment to this Registration Statement, with all exhibits thereto, and any and all other documents in connection therewith, with the Securities and Exchange Commission, hereby granting unto said attorney-in-fact and agent full power and authority to do and perform any and all acts and things requisite and necessary to be done in and about the premises as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Joseph J. Plumeri</u> Joseph J. Plumeri	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	January 4, 2010
<u>/s/ Patrick C. Regan</u> Patrick C. Regan	Chief Operating Officer and Chief Financial Officer (Principal Financial and Accounting Officer)	January 4, 2010
<u>/s/ William W. Bradley</u> William W. Bradley	Director	January 4, 2010
<u>/s/ Joseph A. Califano, Jr.</u> Joseph A. Califano, Jr.	Director	January 4, 2010
<u>/s/ Anna C. Catalano</u> Anna C. Catalano	Director	January 4, 2010
<u>/s/ Sir Roy Gardner</u> Sir Roy Gardner	Director	January 4, 2010
<u>/s/ Sir Jeremy Hanley</u> Sir Jeremy Hanley	Director	January 4, 2010

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<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Robyn S. Kravit</u> Robyn S. Kravit	Director	January 4, 2010
<u>/s/ Jeffrey B. Lane</u> Jeffrey B. Lane	Director	January 4, 2010
<u>/s/ Wendy E. Lane</u> Wendy E. Lane	Director	January 4, 2010
<u>/s/ James F. McCann</u> James F. McCann	Director	January 4, 2010
<u>/s/ Douglas B. Roberts</u> Douglas B. Roberts	Director	January 4, 2010

Willis Group Holdings Public Limited Company  
c/o Willis Group Limited  
51 Lime Street  
London, EC3M 7DQ  
England and Wales

January 4, 2010

Dear Sirs

Willis Group Holdings Public Limited Company (the “**Company**”)

We have acted as your Irish counsel in connection with the post-effective amendment to the registration statements on Form S-8 (File Nos. 333-63186 and 333-130605) (the “**Post-Effective Amendment**”) to be filed by the Company with the United States Securities and Exchange Commission (the “**SEC**”) pursuant to the Securities Act of 1933 on the date hereof with respect to the Company’s ordinary shares of par value US\$00.000115 each (the “**Shares**”) to be issued and delivered under the following plans (the “**Plans**”):

1998 Share Purchase and Option Plan for Key Employees of Willis Group Holdings  
Willis Award Plan for Key Employees of Willis Group Holdings  
Willis Group Holdings 2001 Share Purchase and Option Plan

For the purposes of this opinion we have examined and relied upon the documents listed, and in some cases defined, in the Schedule to this opinion (the “**Documents**”).

We have made no searches or enquiries concerning, and we have not examined any contracts, instruments or documents entered into by or affecting the Company or any other person, or any corporate records of the aforesaid, save for those searches, enquiries, contracts, instruments, documents or corporate records specified as being made or examined in this opinion.

This opinion is delivered in connection with the filing by the Company of the Post-Effective Amendment with the SEC and is strictly limited to the matters stated herein and does not extend to, and is not to be read as extending by implication to, any other matter.

### **Assumptions**

For the purpose of giving this opinion we have assumed:

- (a) the authenticity, accuracy and completeness of all Documents examined by us submitted to us as originals and the conformity to authentic original documents of all Documents and other such documentation submitted to us as certified, conformed, notarised, faxed or photostatic copies;
  - (b) that each of the Documents which was received by electronic means is complete, intact and in conformity with the transmission as sent;
  - (c) the genuineness of all signatures and seals on the Documents;
  - (d) the authority, capacity and power of each of the persons signing the Documents (other than the Company);
  - (e) that: (a) the Company was fully solvent at the date hereof; (b) the Company would not, as a consequence of doing any act or thing which the Post-Effective Amendment and/or all deeds, instruments, assignments, agreements and other documents in relation to matters contemplated thereby and/or this opinion (the “**Ancillary Documents**”) contemplate, permit or require the Company to do, be insolvent; (c) no resolution or petition for the appointment of a liquidator or examiner has been passed or presented in relation to the Company; and (d) no receiver has been appointed in relation to any of the assets or undertaking of the Company;
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- (f) that any Shares issued pursuant to the Plan will be paid up in consideration of the receipt by the Company from the beneficiary prior to, or simultaneously with, the issue of such Shares of cash and/or other consideration at least equal to the nominal value of such Shares and, to the extent that any of the consideration for such Shares is not payable in cash, that the provisions of Sections 29 and Section 30 of the Companies (Amendment) Act 1983 are complied with;
- (g) that the Company has sufficient share capital to issue the required number of Shares to be delivered to recipients of any awards granted under the Plan;
- (h) that there are no agreements or arrangements in existence which in any way amend or vary the terms of the Post-Effective Amendment and/or the Ancillary Documents or in any way bear upon or are inconsistent with the contents of this opinion;
- (i) that any representation, warranty or statement of fact or law, other than as to the laws of Ireland made in any of the Documents is true, accurate and complete;
- (j) that there are no provisions of the laws or regulations of any jurisdiction other than Ireland which would be contravened by the issuance of the Shares or which would have any implication in relation to the opinions expressed herein;
- (k) that the Resolutions are in full force and effect, have not been rescinded, either in whole or in part, and accurately record the resolutions passed by the Board of Directors of the Company in a meeting which was duly convened and at which a duly constituted quorum was present and voting throughout and that there is no matter affecting the authority of the Directors to effect the issue of the Shares and the filing by the Company of the Post-Effective Amendment, not disclosed by the Constitutional Documents (as defined in the Schedule to this opinion) or the Resolutions, which would have any adverse implication in relation to the opinions expressed herein;
- (l) that, when the Directors of the Company passed the Resolutions, each of the Directors discharged his fiduciary duties to the Company and acted honestly and in good faith with a view to the best interests of the Company;
- (m) that the filing of the Post-Effective Amendment will be made, and each of the transactions referred to in the Post-Effective Amendment and the Ancillary Documents is and will be carried out by each of the parties thereto in good faith, for the purpose of carrying on their respective businesses, for the benefit of each of them respectively and on arms' length commercial terms;
- (n) that the information disclosed by the Searches (as defined in the Schedule to this opinion) was accurate as of the date the Searches were made and has not been altered and that the Searches did not fail to disclose any information which had been delivered for registration but did not appear from the information available at the time the Searches were made or which ought to have been delivered for registration at that time but had not been so delivered and that no additional matters would have been disclosed by searches being carried out since that time.

#### **Opinion**

Based upon and subject to the foregoing and subject to the reservations set out below and to any matter not disclosed to us, we are of the opinion that:

- (1) The Company is a public company limited by shares, is duly incorporated and validly existing under the laws of Ireland and has the requisite corporate authority to issue the Shares.
- (2) When the Shares have been issued, delivered and, if required, paid for pursuant to and in accordance with the terms and conditions referred to or summarized in the applicable resolutions and the Plan (including any applicable duly authorized award agreement or other document accompanying the award, issuance or sale of the Shares), and when all consideration payable in respect of such Shares has been paid in full, the Shares will be validly issued, fully paid up and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue of such shares).

## Reservations

This opinion is subject to the following reservations:

- (a) We express no opinion as to any law other than Irish law and none of the opinions expressed herein relates to compliance with or matters governed by the laws of any jurisdiction except Ireland. This opinion is limited to Irish law as applied by the Courts of Ireland at the date hereof.
- (b) Any provision in the Post-Effective Amendment or the Ancillary Documents providing that any calculation or certification is to be conclusive and binding will not be effective if such calculation or certification is fraudulent and will not necessarily prevent judicial enquiry into the merits of any claim by any party thereto.
- (c) Searches of the Companies Registration Office, the Register of Winding Up Petitions at the Central Office of the High Court and the Judgements Office in the Central Office of the High Court are not conclusive and it should be noted that the Companies Registration Office, the Register of Winding Up Petitions at the Central Office of the High Court and the Judgements Office in the Central Office of the High Court do not reveal:
  - (i) details of matters which should have been lodged for filing or registration at the Companies Registration Office or the Central Office of the High Court but have not been lodged for filing or registration at the date the search is concluded;
  - (ii) whether any arbitration or administrative proceedings are pending in relation to the Company or whether any proceedings are threatened against the Company, or whether any arbitrator has been appointed; or
  - (iii) whether a receiver or manager has been appointed privately pursuant to the provisions of a debenture or other security, unless notice of the fact has been entered in the Register of Charges maintained by the Companies Registration Office.
- (d) A search at the Companies Registration Office is not capable of revealing whether or not a winding up petition or a petition for the appointment of an examiner has been presented.
- (e) A search at the Registry of Winding up Petitions at the Central Office of the High Court is not capable of revealing whether or not a receiver has been appointed.
- (f) While each of the making of a winding up order, the making of an order for the appointment of an examiner and the appointment of a receiver may be revealed by a search at the Companies Registration Office, it may not be filed at the Companies Registration Office immediately and, therefore, our searches at the Companies Registration Office may not have revealed such matters.
- (g) In the absence of a statutorily defined system for the registration of charges created by companies incorporated outside Ireland (“**overseas companies**”) over their assets located in Ireland, it is not possible to determine definitively from searches of the Register of Charges maintained by the Registrar of Companies in respect of such overseas companies what charges have been registered over any of their assets located in Ireland or whether any one charge has priority over any other charge over such assets.
- (h) In order to issue this opinion we have carried out the Searches and have not enquired as to whether there has been any change since the date of such Searches.

## Disclosure

This opinion is addressed to you in connection with the filing by the Company of the Post-Effective Amendment with the SEC solely for the benefit of the Company and (save as referred to in the following paragraph), is not to be relied upon for any other purpose or quoted, or referred to in any public document, or filed with any governmental agency or person without our prior written consent, except as may be required by law.

We consent to the inclusion of this opinion as an exhibit to the Post-Effective Amendment.

This opinion speaks as of its date and is strictly limited to the matters stated herein and we assume no obligation to review or update this opinion if applicable law or the existing facts or circumstances should change.

This opinion is governed by and is to be construed in accordance with Irish law. It is given on the basis that it will not give rise to any legal proceedings with respect thereto in any jurisdiction other than Ireland.

Yours faithfully

/s/ Matheson Ormsby Prentice

**MATHESON ORMSBY PRENTICE**

## SCHEDULE

1. Searches (the “**Searches**”) made on 4 January 2010 at the Companies Registration Office, in the Register of Winding Up Petitions at the Central Office of the High Court and at the Judgements Office in the Central Office of the High Court against the Company;
2. A certified copy of the certificate of incorporation and memorandum and articles of association of the Company (collectively, the “**Constitutional Documents**”);
3. A certified copy of resolutions of the directors of the Company dated December 15, 2009 approving the contents and filing of the Post-Effective Amendment and the acts contemplated thereby (the “**Resolutions**”).
4. A copy of the Post-Effective Amendment.
5. Corporate Certificate of the Company dated 4 January 2010.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Post-Effective Amendment No. 4 and 1 to the Registration Statement on Form S-8 (No. 333-63186 and No. 333-130605, respectively) of our report dated February 27, 2009, relating to the consolidated financial statements and financial statement schedule of Willis Group Holdings Limited and subsidiaries and the effectiveness of Willis Group Holdings Limited and subsidiaries' internal control over financial reporting, appearing in the Annual Report on Form 10-K of Willis Group Holdings Limited and subsidiaries for the year ended December 31, 2008.

/s/ Deloitte LLP

Deloitte LLP

London, United Kingdom

December 31, 2009