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

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**FORM S-8  
REGISTRATION STATEMENT**  
*UNDER*  
**THE SECURITIES ACT OF 1933**

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**Willis Towers Watson Public Limited Company**

(Exact name of registrant as specified in its charter)

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

**Willis Towers Watson Public Limited Company 2012 Equity Incentive Plan**  
**Willis Towers Watson Public Limited Company Amended and Restated 2010 North American Employee**  
**Stock Purchase Plan**  
(Full title of the plan)

**Matthew S. Furman, Esq.**  
**General Counsel**  
**Willis Towers Watson Public Limited Company**  
**Brookfield Place**  
**200 Liberty Street, 7th Floor**  
**New York, NY 10281**  
**(212) 915-8249**  
(Name, address and telephone number, including area code, of agent for service)

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*with copies to:*

**Michael J. Aiello, Esq.**  
**P.J. Himelfarb, Esq.**  
**Weil, Gotshal & Manges LLP**  
**767 Fifth Avenue**  
**New York, New York 10153**  
**(212) 310-8000**

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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  (Do not check if a smaller reporting company)

Smaller reporting company

**CALCULATION OF REGISTRATION FEE**

<b>Title of securities to be registered</b>	<b>Amount to be registered (1)</b>	<b>Proposed maximum offering price per share (2)</b>	<b>Proposed maximum aggregate offering price (2)</b>	<b>Amount of registration fee</b>
Ordinary Shares, \$0.000304635 par value per share, issuable pursuant to equity awards granted under the Willis Towers Watson Public Limited Company 2012 Equity Incentive Plan	10,750,000	\$128.65	\$1,382,987,500.00	\$139,266.84
Ordinary Shares, \$0.000304635 par value per share, issuable pursuant to purchases under the Willis Towers Watson Public Limited Company Amended and Restated 2010 North American Employee Stock Purchase Plan	1,000,000	\$128.65	\$128,650,000	\$12,955.06
<b>Total</b>	<b>11,750,000</b>			<b>\$152,221.90</b>

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional ordinary shares, \$0.000304635 nominal value per share ("Ordinary Shares") of Willis Towers Watson Public Limited Company (the "Registrant") that become issuable in respect of the shares identified in the above table by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration which results in an increase in the number of the Registrant's outstanding Ordinary Shares.
- (2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457 (c) and (h) under the Securities Act. The offering price per share and aggregate offering price are based upon \$128.65, which is the average of the high and low prices per Ordinary Share as reported on the NASDAQ Stock Market on June 7, 2016.

## EXPLANATORY NOTE

This Registration Statement on Form S-8 (the "Registration Statement") of Willis Towers Watson Public Limited Company (the "Registrant") is being filed pursuant to General Instruction E of Form S-8 in connection with the registration of an additional 11,750,000 ordinary shares of the Registrant, \$0.000304635 nominal value per share (the "Ordinary Shares"), which includes 10,750,000 Ordinary Shares that may be issued pursuant to Willis Towers Watson Public Limited Company 2012 Equity Incentive Plan (the "2012 Plan") and 1,000,000 Ordinary Shares that may be issued pursuant to the Willis Towers Watson Public Limited Company Amended and Restated 2010 North American Employee Stock Purchase Plan (the "ESPP"). These Ordinary Shares are additional securities of the same class as other securities for which previous Registration Statements on Form S-8 were filed with the United States Securities and Exchange Commission (the "Commission") on May 4, 2012 and July 29, 2014 with respect to the 2012 Plan and on October 15, 2010 with respect to the ESPP.

The information contained in the Registration Statements on Form S-8 originally filed by the Registrant with the Commission (File Nos. 33-181150, 33-197706 and 333-169961), pursuant to the Securities Act of 1933, as amended (the "Securities Act"), are incorporated by reference into this Registration Statement.

The Board of Directors of the Registrant approved the 2012 Plan and the ESPP, in each case, as amended and restated, on April 21, 2016, and the Plan and the ESPP were approved by the Registrant's shareholders on June 10, 2016.

### PART I INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the employee benefit plan information required by Item 1 of Form S-8 and the statement of availability of registrant information and any other information required by Item 2 of Form S-8 will be sent or given to participants as specified by Rule 428 under the Securities Act. In accordance with Rule 428 and the requirements of Part I of Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. The Registrant will maintain a file of such documents in accordance with the provisions of Rule 428. Upon request, the Registrant will furnish to the Commission or its staff a copy of any or all of the documents included in such file.

### PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

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

The following documents filed with the Commission by the Company are incorporated herein by reference:

- a) The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2015, filed on February 29, 2016 (which excludes Item 8 of Part II).
- b) The Company's Current Report on Form 8-K, filed on March 10, 2016 (which includes information that replaces and supersedes Item 8 of Part II of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2015, filed on February 29, 2016).
- c) All other reports filed by the Registrant pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Securities Exchange Act") since the end of the fiscal year covered by the Annual Report on Form 10-K referred to in (a) above (File No. 001-16503).\*
- d) The description of the Registrant's share capital contained in its Registration Statement on Form 8-A filed with the Commission on January 5, 2016.

\* Any report (or portion thereof) "furnished" on Form 8-K shall not be incorporated by reference.

In addition to the foregoing, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment indicating that all of the securities offered hereunder have been sold or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be part hereof from the date of filing of such documents. Unless expressly incorporated into this Registration Statement, a report (or portion thereof) furnished on Form 8-K prior or subsequent to the date hereof shall not be incorporated by reference into this Registration Statement.

Any statement contained in a document incorporated by reference in this Registration Statement 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 subsequently filed document that is also incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement. Subject to the foregoing, all information appearing in this Registration Statement is qualified in its entirety by the information appearing in the documents incorporated by reference in this Registration Statement.

**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 Registrant's articles of association ("Articles") provide that, subject to applicable law, the Registrant 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 Registrant 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 favor, he is acquitted, or in respect of any application under the Irish Companies Act, 2014 (the "Irish Companies Act") in which relief from liability is granted to him. The Articles also require the Registrant, 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 Registrant such amount if it is ultimately determined that such person was not entitled to indemnification. With regard to the Registrant's indemnification of its directors and its secretary, the Irish Companies Act prescribes 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 favor 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. 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 obtain directors' and officers' liability insurance, as well as other types of insurance, for their directors and officers. The Registrant has purchased and maintains a directors' and officers' liability policy.

Each of the Registrant and Willis North America Inc., a Delaware corporation, has entered into a deed of indemnity and indemnification agreement, respectively, with each of the directors and certain officers of the Registrant as well as certain individuals serving as directors or officers of the Registrant's subsidiaries. These arrangements provide for the indemnification of, and advancement of expenses to, the indemnitee by the Registrant 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 Registrant's Registration Statement on Form 8-A, filed with the Commission on January 5, 2016).
4.2	Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit No. 3.2 to the Registrant's Current Report on Form 8-K, filed with the Commission on January 4, 2010).
4.3	Willis Towers Watson Public Limited Company 2012 Equity Incentive Plan (incorporated by reference to Exhibit A to the Registrant's Definitive Proxy Statement on Schedule 14A, filed with the Commission on April 27, 2016).

- 4.4 Willis Towers Watson Public Limited Company Amended and Restated 2010 North American Employee Stock Purchase Plan (incorporated by reference to Exhibit B to the Registrant's Definitive Proxy Statement on Schedule 14A, filed with the Commission on April 27, 2016).
- 5.1 Opinion of Matheson.\*
- 23.1 Consent of Deloitte LLP, independent registered public accounting firm for Willis Towers Watson Public Limited Company.\*
- 23.2 Consent of Deloitte & Touche LLP, independent registered public accounting firm for Towers Watson & Co.\*
- 23.3 Consent of Matheson (included in its opinion filed as Exhibit 5.1 hereto).
- 24.1 Power of Attorney (included on signature page).

\* 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 a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 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 the undertakings set forth in paragraphs (a)(1)(i) and (a)(1)(ii) of this section 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 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.

- (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.

**SIGNATURES**

Pursuant to the requirements of the Securities Act, the Registrant 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 June 10, 2016.

**WILLIS TOWERS WATSON PUBLIC LIMITED  
COMPANY**

By: /s/ Matthew S. Furman  
Matthew S. Furman  
General Counsel

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints John J. Haley, Roger Millay, Matthew S. Furman and Nicole Napolitano, and each of them (with full power to act alone), as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and re-substitution, for him or her in his or her name, place and stead, in any and all capacities, in connection with this Registration Statement, including to sign and file in the name and on behalf of the undersigned as director or officer of the registrant any and all amendments or supplements (including any and all stickers and post-effective amendments) to this Registration Statement, with all exhibits thereto, and other documents in connection therewith with the Commission and any applicable securities exchange, securities self-regulatory body or other regulatory authority, granting unto said attorneys-in-fact and agents, and each of them (with full power to act alone), full power and authority to do and perform each and every act and things requisite or 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 attorneys-in-fact and agents or any of them, or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed below by the following persons in the capacities indicated on June 10, 2016:

<u>Signature</u>	<u>Title</u>
<u>/s/ John J. Haley</u> John J. Haley	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>
<u>/s/ Roger Millay</u> Roger Millay	Chief Financial Officer <i>(Principal Financial Officer)</i>
<u>/s/ Susan D. Davies</u> Susan D. Davies	Controller and Principal Accounting Officer
<u>/s/ Dominic Casserley</u> Dominic Casserley	Director, President and Deputy Chief Executive Officer
<u>/s/ Anna C. Catalano</u> Anna C. Catalano	Director
<u>/s/ Victor F. Ganzi</u> Victor F. Ganzi	Director
<u>/s/ Wendy E. Lane</u> Wendy E. Lane	Director
<u>/s/ James F. McCann</u> James F. McCann	Director
<u>Brendan R. O'Neill</u>	Director
<u>Jaymin B. Patel</u>	Director
<u>/s/ Linda D. Rabbitt</u> Linda D. Rabbitt	Director
<u>/s/ Paul D. Thomas</u> Paul D. Thomas	Director
<u>/s/ Jeffrey W. Ubben</u> Jeffrey W. Ubben	Director
<u>/s/ Wilhelm Zeller</u> Wilhelm Zeller	Director



## EXHIBIT INDEX

<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	Willis Towers Watson Public Limited Company 2012 Equity Incentive Plan (incorporated by reference to Exhibit A to the Registrant's Definitive Proxy Statement on Schedule 14A, filed with the Commission on April 27, 2016).
4.4	Willis Towers Watson Public Limited Company Amended and Restated 2010 North American Employee Stock Purchase Plan (incorporated by reference to Exhibit B to the Registrant's Definitive Proxy Statement on Schedule 14A, filed with the Commission on April 27, 2016).
5.1	Opinion of Matheson.*
23.1	Consent of Deloitte LLP, independent registered public accounting firm for Willis Towers Watson Public Limited Company.*
23.2	Consent of Deloitte & Touche LLP, independent registered public accounting firm for Towers Watson & Co.*
23.3	Consent of Matheson (included in its opinion filed as Exhibit 5.1 hereto).
24.1	Power of Attorney (included on signature page).

\* Filed herewith.

Solicitors  
 70 Sir John Rogerson's Quay  
 Dublin 2 Ireland  
 Eircode D02 R296  
 T +353 1 232 2000  
 F +353 1 232 3333  
 W www.matheson.com  
 DX 2 Dublin



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

Our Ref  
 TS 661076/29

Your Ref

10 June 2016

Dear Sirs

## WILLIS TOWERS WATSON GROUP HOLDINGS PUBLIC LIMITED COMPANY (THE "COMPANY")

We have acted as your Irish counsel in connection with the registration statement on Form S-8 (the "**Registration Statement**") 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 registration of 11,750,000 ordinary shares, \$0.000304635 nominal value per share (the "**Shares**"), that may be issued pursuant to the Willis Towers Watson Public Limited Company 2012 Equity Incentive Plan and the Willis Towers Watson Amended and Restated 2010 North American Employee Stock Purchase Plan (together the "**Plans**").

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 Registration Statement 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;

#### Dublin

Managing Partner: Michael Jackson - Chairman: Liam Quirke - Partners: Brian Buggy, Tim Scanton, Helen Kelly, Sharon Daly, Ruth Hunter, Tony O'Grady, Parasit Madigan, Tara Doyle, Anne-Marie Bohan, Patrick Spicer, Turlough Galvin, Patrick Molloy, George Brady, Brid Munnely, Robert O'Shea, Joseph Beashe, Deirdre Ann Barr, Cera O'Hagan, Duaita Counihan, Deirdre Dunne, Alistair Payne, Fergus Bobber, Christian Donagh, Bryan Dunne, Lobby Garvey, Shane Hogan, Peter O'Brien, Thomas Hayes, Nicola Dunleavy, Julie Murphy-O'Connor, Mark O'Sullivan, Alan Connell, Brian Doran, John Gil, Alan Chiswick, Joe Duffy, Pat English, Carina Lawlor, Shay Lydon, Aidan Fahy, Niamh Counihan, Gerry Thornton, Liam Collins, Darren Maher, Michael Byrne, Philip Lovegrove, Rebecca Ryan, Eanna Mellett, Catherine O'Meara, Elizabeth Grace, Deirdre Cummins, Alan Keating, Peter McKeever, Alma Campion, Brendan Colgan, Gina Corheady, Garret Farrelly, Michael Finn, Rhona Henry, April McClements, Gráinne Dever, Andreas Carney, Oisín McDeraghán, Rory McPhillips, Niall Pelly, Michelle Ridge, Sally-Anne Stone - Tax Principals: Greg Lockhart, John Kelly, Catherine Galvin - Head of London Office: Stanley Watson - Head of U.S. Offices: John Ryan - Of Counsel: William Prentice, Paul Glenfield, Chris Quinn.

#### London

#### New York

#### Palo Alto

- (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 Registration Statement 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;
- (f) that any Shares issued pursuant to the Plans 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 the Companies Act, 2014 with respect to the issuance of shares for non-cash consideration are complied with and that, to the extent applicable, the provisions of Part 23 of the Companies Act 2014 are complied with in relation to any issuance of Shares pursuant to the Plans;
- (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 Plans;
- (h) that there are no agreements or arrangements in existence which in any way amend or vary the terms of the Registration Statement 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 issuance of Shares pursuant to the Plans has been validly approved by the board of directors of the Company;
- (l) 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; and
- (m) that the directors’ authority to exercise any power of the Company to allot 45,681,233 ordinary shares and the disapplication of pre-emption rights in relation to issues of up to 13,842,798 ordinary shares was properly approved at the Company’s 2016 Annual General Meeting held on 10 June 2016 and the Shares can be issued within the limitations of those authorities.

**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 of the Plans (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 Registration Statement 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 Judgments 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 Judgments 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 Registration Statement 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 Registration Statement.

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

**MATHESON**

**SCHEDULE**

1. The searches made on 9 June 2016 at the Companies Registration Office, in the Register of Winding Up Petitions at the Central Office of the High Court and at the Judgments Office in the Central Office of the High Court against the Company (the “**Searches**”).
2. A copy of the Registration Statement.
3. The Plans.

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 29, 2016 (March 10, 2016 as to Notes 28, 29 and 30), relating to the consolidated financial statements of Willis Towers Watson Public Limited Company (the “Company”) appearing in the Current Report on Form 8-K of the Company dated March 10, 2016, and our report on the effectiveness of the Company’s internal control over financial reporting, appearing in the Annual Report on Form 10-K of the Company for the year ended December 31, 2015.

/s/ Deloitte LLP

London, United Kingdom

June 10, 2016

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated August 14, 2015, relating to the financial statements of Towers Watson & Co. as of June 30, 2015 and 2014 and for each of the three years in the period ended June 30, 2015 appearing in the Current Report on Form 8-K of Willis Towers Watson Public Limited Company filed on March 9, 2016.

/s/DELOITTE & TOUCHE LLP

McLean, Virginia

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