**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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**1. Name and Address of Reporting Person**
Gunn Joseph
C/O WILLIS GROUP LIMITED
51 LIME STREET
LONDON X0 EC3M 7DQ

**2. Issuer Name and Ticker or Trading Symbol**
WILLIS TOWERS WATSON PLC [ WLTW ]

**3. Date of Earliest Transaction (Month/Day/Year)**
12/18/2017

**4. If Amendment, Date of Original Filed (Month/Day/Year)**

**5. Relationship of Reporting Person(s) to Issuer**
- Director
- 10% Owner
X Officer (give title below)
Head of North America

**6. Individual or Joint/Group Filing (Check Applicable Line)**
- Form filed by One Reporting Person
X Form filed by More than One Reporting Person

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**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

<table>
<thead>
<tr>
<th>Title of Security (Instr. 3)</th>
<th>Transaction Date (Month/Day/Year)</th>
<th>Deemed Execution Date, if any (Month/Day/Year)</th>
<th>Transaction Code (Instr. 8)</th>
<th>Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)</th>
<th>Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinary Shares, nominal value $0.000304635 per share</td>
<td>12/18/2017</td>
<td>F</td>
<td>156(1)</td>
<td>D</td>
<td>$156</td>
<td>12,603.4004(2)</td>
<td>D</td>
</tr>
</tbody>
</table>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned**

<table>
<thead>
<tr>
<th>Title of Derivative Security (Instr. 3)</th>
<th>Conversion or Exercise Price of Derivative Security</th>
<th>Transaction Date (Month/Day/Year)</th>
<th>Deemed Execution Date, if any (Month/Day/Year)</th>
<th>Transaction Code (Instr. 8)</th>
<th>Number of Derivative Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)</th>
<th>Exercisable Date (Month/Day/Year)</th>
<th>Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
</table>

**Explanation of Responses:**
1. Withholding of shares by Issuer incident to the tax payment related to the vesting and settlement of an aggregate of 370 restricted share units ("RSUs") granted on December 16, 2014.
2. Includes 874 RSUs subject to the satisfaction of vesting requirements.

s/ Joseph Gunn by Elaine Wiggins, Attorney-in-Fact
(power of attorney previously filed)
12/20/2017

**Reminder:** Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see instruction 4 (b)(v).
Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.