

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

May 10, 2016

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 Quarterly Report on Form 10-Q for the quarter ended March 31, 2016, which was filed with the U.S. Securities and Exchange Commission on May 10, 2016.

Respectfully submitted,

Willis Towers Watson Public Limited Company

/s/ Neil D. Falis  
Neil D. Falis  
Deputy Corporate Secretary