



July 8, 2020

Board of Directors  
Willis Towers Watson Public Limited Company  
51 Lime Street  
London EC3M 7DQ  
ENGLAND

Re: Definitive Joint Proxy Statement of Aon and Willis Towers Watson, filed July 8, 2020  
(the "Joint Proxy Statement")

Ladies and Gentlemen:

Reference is made to our opinion letter, dated March 9, 2020 ("Opinion Letter"), with respect to the fairness from a financial point of view to the holders (other than Aon plc and its affiliates (including Aon Ireland)) of the outstanding shares of ordinary stock, nominal value \$0.000304635 per share (the "Shares"), of Willis Towers Watson Public Limited Company (the "Company") of the exchange ratio of 1.08 shares of Aon Shares (as defined in the Agreement) to be paid for each Share pursuant to the Business Combination Agreement (the "Agreement"), dated as of March 9, 2020, by and between Aon plc and the Company.

The Opinion Letter is provided for the information and assistance of the Board of Directors of the Company in connection with its consideration of the transaction contemplated therein. We understand that the Company has determined to include our Opinion Letter in the Joint Proxy Statement. In that regard, we hereby confirm that we have given and not withdrawn our consent to the reference to our Opinion Letter and our name under the captions "Summary—Opinion of Goldman Sachs," "Risk Factors—Risks Relating to the Transaction," "The Transaction—Background of the Transaction," "The Transaction—Recommendation of the WTW Board and WTW's Reasons for the Transaction—Synergies and Strategic Considerations," "The Transaction—Recommendation of the WTW Board and WTW's Reasons for the Transaction—Opinion of Financial Advisor," "The Transaction—Opinion of Goldman Sachs," "The Transaction—Aon and WTW Forward-Looking Financial Information," "Expenses Reimbursement Agreement," "Part 2 (Explanatory Statement)—Introduction," "Part 2 (Explanatory Statement)—Opinion of the Financial Advisor to WTW," "Part 2 (Explanatory Statement)—Interests of Certain Persons in the Transaction—Retention Programs," "Part 4 (Additional Information)—Paragraph 5.2 (Interests and short positions in relevant WTW securities)," "Part 4 (Additional Information)—Paragraph 5.3 (Dealings in relevant WTW securities)," "Part 4 (Additional Information)—Paragraph 5.4 (Interests and short positions in relevant securities of Aon)," "Part 4 (Additional Information)—Paragraph 5.5 (Dealings in relevant securities of Aon)," "Part 4 (Additional Information)—Paragraph 11.1 (Consents)," "Part 4 (Additional Information)—Paragraph 14.2 (Concert Parties)," "Part 4 (Additional Information)—Paragraph 16.1 (Available Documents)" and to the inclusion of the Opinion Letter in the Joint Proxy Statement. Notwithstanding the foregoing, it is understood that our consent is being delivered solely in connection with the filing of the Joint Proxy Statement and that our Opinion Letter is not to be used, circulated, quoted or otherwise referred to, for any other purpose, nor is it to be filed with, included in or referred to in whole or in part in any registration statement,

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proxy statement (including any subsequent amendments to the Joint Proxy Statement) or any other document, except in accordance with our prior written consent. We hereby confirm that we have given and not withdrawn our consent to the display of this consent letter on the Company's website following the filing of the Joint Proxy Statement.

Very truly yours,

  
Goldman Sachs & Co. LLC  
(GOLDMAN SACHS & CO. LLC)